

# Section 8. Master File Codes

## 1 Transaction Codes

Reference IRM 3(27)(68)0

Transaction Codes (TC) consist of three digits. They are used to identify a transaction being processed and to maintain a history of actions posted to a taxpayer's account on the Master File. Every transaction processed by ADP must contain a Transaction Code to maintain Accounting Controls of debits and credits, to cause the computer at MCC to post the transaction on the Master File, to permit compilation of reports, and to identify the transaction when a transcript is extracted from the Master File. Transaction codes that are unique to IDRS are also included.

Many BMF and IMF Transaction Codes will not be used for IRAF. Also, the definitions of several transaction codes are necessarily changed since there will be no resequencing, offsetting, or computer generated interest. In addition, all refunds will be scheduled manually with the refunds posted to the IRAF using TC 840.

Refer to IRM 3(27)(68)0 for obsolete transaction codes.

Refer to Section 13.06 for pending transaction and merged related codes.

### Reversal Codes

An "R" following the transaction code indicates the transaction has been reversed.

Payment or penalty transaction codes with reversal code "3" which are NOT LISTED in this section are actually reversal code "0" transactions. For programming purposes, the "0" has been converted to "3" to indicate the original payment or penalty transactions (or portion of it) which has been reversed. However, for account analysis purposes, the "3" reversal code should be considered as "0".

All transaction codes currently in use are listed on the following pages. Abbreviations used under the heading FILE are as follows: IMF "I", BMF "B", EPMF "E", IRAF "A", and PMF "P". EPMF may be shown twice for certain entity TC. For doc. code 63, they are applied to the entity module; for doc. code 64, applied to the plan data module.

Trans Code	DR/CR File	Title	Valid Doc. Code	Remarks
000	I/B/E	Establish an Account	BMF: 04, 63, 80, 81 IMF: 63 EPMF: 04, 63 IRAF: 63	Adds a new taxpayer entity to the applicable Master File. IMF— Establishes Scrambled SSN Indicator. TC 000 with DLN block/serial overlay of 99999 is computer generated from joint return with CCC'F to create an account for the spouse.
	E	Establish a Plan	64	Establish a Plan Data module.

<b>Trans Code</b>	<b>DR/CR File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
001	B/E	Resequence an Account due to a TIN Change	Generated Transaction	Resequences an account to a different TIN or accomplishes a merge of accounts. Generated when TC 011, 040, or 041 posts. Carries old TIN as reference.
001	E	Resequence due to Plan Number change	64	Resequences a plan data module due to a plan number change. Carries old plan number as reference.
001	I/A	Resequence an Account	Generated Transaction	Resequences an account because of an SSN change or a change in SSN validity.
001	B/A/E	TIN Change Failed to Resequence	Generated Transaction	Account did not meet merge criteria. Restores entity and tax modules to the MF that were processed as TC 001 under old TIN.
002	E	Resequence EPMF Merge-Fail	64	Resequences contents of a TC 001 or 005 transaction when there is a merge-fail between two plans of an EPMF entity.
003	B	Duplicate Tax Modules are not Resequenced	Generated Transaction	Resequences a discovered "duplicate" Tax Module (identical MFT and Tax Period) of a TC 001 back to the old EIN. Account Balance is adjusted. Changes all MFR Codes to 8. A CP 209 is issued in the cycle the TC 003 posts.
003	B	BMF Partial Merge		IDRS transaction. See Section 13.06. Appears at the old EIN.
004	B	BMF Partial Merge		IDRS transaction. See Section 13.06. Appears at the new EIN.
005	I/B/A	Resequenced Account for Merge	Generated Transaction	Account being resequenced for an attempted merge with another account. Posts as a TC 005/006 combination if merge is successful and as TC 006 if unsuccessful.
005	E	Resequenced Plan for Merge	64	Assigned to the To Plan Data Module and each of its return modules being resequenced during the merging of two plans for one EPMF entity.
006	I/B A/E	Account Resequenced to Master File Location	Generated Transaction	Indicates consolidation of accounts has been made (See TC 002 for BMF/IRAF and EPMF: TC 005 for IMF). A TC 006 without a cross-reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN.
006	E	Merge Plan Resequenced	64	Indicated successful merge of two plans of an EPMF entity. Carries old plan number as a reference.

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007		I/B/A	Carrier Transaction	Generated Transaction	A carrier transaction for transactions from a dissolving account as a result of a successful merge. The TC 007 does not post to Master File. It causes generation of TC 446.
008		I/A	IMF/BMF Complete Merge		IDRS transaction. See Section 13.06. Appears at the new TIN.
011		I/B E/A	Change EIN or SSN.	63	Changes TIN of an Account on the Master File or consolidates two TINs. BMF: Prevents posting of TC other than 002, 003, 006 and 026.
011		E	Change Plan Number	64	Changes the number of an EPMF entity.
012		I/B E/A	Reopen Entity Account	IMF: 63 BMF: 63, 80 EPMF/IRAF: 63	Updates FR Codes. Reopens an Account on the Master File; may include other Entity changes shown in TC 013, 014, 015 and 016 (TC 016 not EPMF). BMF/IMF/IRAF; If City, State present and no street address, drops MF street address. Zeros zip code for foreign addresses.
012		E	Reopen Plan	64	Reopens a plan of an EPMF entity. Changes FRC 8 to blank.
013		I/B E/A	Name Change	BMF: 63, 80 Others: 63	Changes a name of an Account on the MF. May include other Entity changes shown in TC 012, 014, 015, and 016, (TC 016 not EPMF). IMF/IRAF Replaces or establishes name line for tax year indicated by new name line. Deletes second name line if none is input. BMF Replaces all name lines. IMF: TC 013 with DLN block/serial overlay of 99999 is computer-generated from TC 150 with CCC'9' which causes establishment of new name line for primary taxpayer only. TC 013 with a Reference MFT Code of 55 present will only update the Civil Penalty name line. Normal name line processing will be by-passed.
013		E	Plan Name Change	64	Replaces the plan name for a plan of an EPMF entity.

<b>Trans Code</b>	<b>DR/CR File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
014	I/B E/A	Address Change	BMF: 63, 80 Others: 63	Changes the address of an account on the MF. May include other Entity changes shown in TC 012, 013, 015, 016 (TC 016 not EPMF). Replaces Street Address, City, State and zip-code. If street address blank, literal "local" is generated for street address. Updates "cycle of last address change" in the entity. Zeros zip code for foreign addresses. BMF: Generated when BMF address is changed, based on data input from IMF on TC 996. EPMF Changes mailing address.
015	I/B A/E	Location and/or Zip Code	50, 63	Changes the District or Area Office Location Code and/or Zip Code of an Account on the MF. If TDA is being transferred from one District or Area Office to another, use Doc. Code 50: otherwise, use Doc. Code 63. Other Entity changes described in TC 012, 013, 014 and 016 (TC 016 not EPMF) may be included with Doc. Code 63. An address change (TC 014) may be included with Doc. Code 50. EPMF: Out of SC changes are valid.
016	I/B A/E	Miscellaneous Change Entity Codes	BMF: 63, 80, 81 Others: 63, 64	Changes the following codes: Filing Requirement Codes, Railroad Board number, FYM, PMF indicator, Backup Withholding Indicator, F8123 indicator, Employment Code, Magnetic Tape Code (also updated by TC 960, 961 and 962), Date of Death, Sole Proprietor/Spouse SSN, PDT indicator (blocking series 700-749 turns indicator on; B.S. 750-799 turns indicator off). TC 016 with special DLN xx96388888888X is generated to validate sole proprietor SSN in the entity. Updates no other entry data. May include other entity changes shown in TC 012, 013, 014, and 015. Doc Code 80/81 updates the EO Entity Section. FRC only
017	I/A	Spouse SSN	63	Adds or changes the Spouse's SSN in the First Name Line of the taxpayer's Account. Exception: Invalid input to IRAF. Will come to IRAF from IMF only.
017	E	Change File Folder Number	64	Replaces the File Folder Number.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
018		I/B/A	Release Undelivered Refund Check Freeze	64	Updates address: releases all 740 freezes in the account. IMF-Unpostable 174 if no 740 freeze is present.
019		I/B/ E/A	Zip Code/Area Office Change	50, 63	Generated whenever Zip Codes or Primary Location Code changed. Will post as a TC 015. Does not update the "cycle of last address change." Generated to IRAF from IMF. When Location Codes or zip code change; otherwise, will be dropped. Generated to IRAF from IMF.
020		I/B E/A A	Closes Account Deactivates Account	63	Removes an account from Master File or inactivate the account so future tax modules can not be created. Any entity TC other than TC 012 will go unpostable 349. Changes all filing requirement codes to "8" if tax modules are present in the Account.
020		E	Delete a Plan	64	Delete a plan when it does not have a return module or an unreversed TC 121, 123 or 125 in the Plan Data Module; otherwise, the plan MFR is changed to an "8"
022		B	Delete EO Submodule	63	Delete EO Section that was erroneously added to an entity module.
023		B	Reverse the election to lobby	77	Reverses the TC-024 election.
024		B	Election to Lobby	77	The election by an organization to lobby for legislation from Form 5768.
025		A	No RSQ-SSN	Generated Transaction	Failure to merge two Master File accounts. Does not post to the Master File.
026		I/B A/E	Delete Changed TIN or Old Plan Data	Generated Transaction	Deletes the Entity data that remained on the MF under the old EIN or SSN. IMF: Creates a "memo" level locator record with the "TO" SSN.
026		I/B	IMF/BMF Complete Merge		IDRS transaction. See Section 13.06. Appears at the old TIN.
026		E	Delete Old Plan Data	64	Deletes plan data under Old Plan Number after resequencing of a plan.
030		I/B/A	Update Location Codes Out-of-Service Center	50, 63	Updates Location Codes when a change in Service Center Code is involved. If TDA is being transferred, use Doc. Code 50; otherwise, use Doc. Code 63. Entity changes described in TC 013, 014, 015 or 016 may be included with Doc. Code 63. Change of address (TC 014) may be included with Doc. Code 50.

<b>Trans Code</b>	<b>DR/CR File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
040	I/B/A	Directs Change to Valid SSN	63	Changes SSN or name of an Account which is on the Valid Segment of the IMF or the valid portion of the BMF. May include changes to Filing Status Code, and spouse SSN, IRAF: Generated from the IMF transaction.
041	I/B/A	Directs Change to Invalid SSN	63	Changes SSN or name of an Account which is on the Invalid Segment of the IMF/IRAF or the invalid portion of the BMF. May include changes to FSC or spouse SSN. IRAF: Generated from the IMF transaction.
052	B	Reversal of 053, 054, 055	63	Reverse all previously posted TC053, 054 or 055 transactions.
053	B/E	Plan Year Ending Month Change	63, 77, 64	Form 1128 processed to accept change of accounting period.
054	B	Retained FYM	63	Rev. Proc. 87-32.
055	B	Change or Adopt New FYM	63	Form 8716 - Election to have a tax year other than a required tax year. Rev. Proc 87-32.
057	B	Reversal of 054, 055	Generated Transaction	Reverses TC 054/055 when a CU UPC 307 F1120/1120S/1065 return is posted with CC "Y" and FYM 12 or TC 620 posted.
058	B	Rejection of Form 8716	63	Rejection of Election of Tax Year other than a required Tax Year. Form 8716 was denied.
059	B	Rejection of Form 1128	63	Rejection of Application for change in Accounting Period. Form 1128 was denied.
060	B	Elect Foreign Sales Corporation (FSC)	63	FSC or Small FSC election, Form 8279.
061	B	Revoke Reverses TC 060, 063, 064 or 065	63	Revocation of FSC or small FSC election
062	B	Erroneous	63	Reversal of TC 060, 063, 064, 065
063	B	FSC Election received	63	Election as a FSC or small FSC has been received.
064	B	FSC election denied	63	Denial of election to be treated as a FSC or small FSC
065	B	FSC Revocation Received	63	Notification of revocation received for FSC or small FSC
066	B	Terminate FSC Received	63	Election to be treated as a FSC or small FSC has been terminated

Trans Code	DR/CR File	Title	Valid Doc. Code	Remarks
070	B	Church Exemption From Social Security Taxes	63	Records the filing of Form 8274, Certification by Churches and Qualified Church-controlled Organizations Electing Exemption From Employer Social Security Taxes (FICA). Establishes an effective date, update Employment Code to "C," From 941 Filing Requirement to "04" and the Form 940 File Requirement Code to "0".
071	B	Revocation of Church Exemption From Social Security Taxes	63	IRS terminates or revokes the filing of Form 8274 (TC 070). Establishes an revocation/termination effective date and updates the 941 File Requirement to "01." The Employment Code may also be changed to "W" or be deleted if necessary. If Employment Code deleted, Form 940 Filing Requirement is updated to "0".
072	B	Deletion of TC 070 Input in Error	63	Records the correction of an erroneously posted TC 070. The Employment Code is deleted and the 941 FR is updated to "01."
073	B	Correction of Erroneous Revocation/ Termination	63	Used when 8274 election has been erroneously terminated by IRS with input of TC 071. Reverses all previously posted TC 071 transactions. The election must be re-established with input of another TC 070.
080	I	Validates Spouse's SSN	63	Transaction validates spouse's SSN. Does not post to the Master File.
090	B	Small Business Election	53	Indicates that beginning with the date specified in the transaction, the corporation will be taxed as a small business corporation. Changes 1120 FR to 2. Blocking Series 950-999 generate a TC 474 for MFT 02 period ending and month preceding the effective date.
091	B	Terminate Small Business	53	Indicates the termination or revocation of being taxed as a small business and updates the Form 1120 FR to "01". Blocking Series 950-999 does not update filing requirement or FYM yet, but delays update for 26 weeks.
092	B	Reverses 090, 093, 095, 097	53	Records the correction of an erroneously posted TC 090, 093, 095 or 097. Reverts Filing Requirements to "01".
093	B	Application for Small Business Election	53	Application for Sub-Chapter S election Form 2553

<b>Trans Code</b>	<b>DR/CR File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
094	B	Application for Small Business Denied	53	Sub-Chapter S election denied
095	B	Application for Small Business Pending	53	Form 2553 requesting termination received. No determination made.
096	B	Small Business Election Terminated	53	Sub-Chapter S election terminated. Updates 1120 FR to "01". Blocking Series 950-999 does not update filing requirement or FYM yet, but delays update for 26 weeks.
097	B	Application for Small Business Pending National Office Approval	53	Form 2553 has been sent to National Office for determination.
110	B	—	Generated Transaction	Designates Windfall Profits Tax return to the GMF unpostable system.
120	I/B	Account Disclosure Code	77 or Generated	Indicates information extracted for external use. Is input with Doc. Code 77 or is generated for mass extracts from Master File. Posts to a separate disclosure file when TC 990, 991, 992, or 993 is processed with Doc. Code 56 or an agency code. IMF ONLY: Generated.
121	E	Employee Plan Characteristics	01, 03, 06, 07, 09, 53 60, 61, 62, 72, 73, 78	Posts Employee Plan Characteristics from Forms 3672, 3672A, 4461, 4461-A, 4578, 5300, 5301, 5303, 5306, 5306SEP, 5307 and 5309.
122	E	Reversal of Employee Plan Characteristics	77	Reverses TC 121.
123	E	Update of Employee Plan Characteristics	01, 03, 06, 07, 09, 53, 60, 61, 62, 72, 73, 78	Updates Employee Plan Characteristics.
125	E	Termination	10,11	Form 5310 Posts a complete termination of an Employee Plan (Doc Code = 10). Form 5310-A posts a merger, consolidation or transfer of an Employee Plan (Doc Code = 11)
126	E	Reversal of Termination	77	Reverses TC 125.
127	E	Administrator Data Change	64	Changes the Name, Address or EIN of the Plan Administrator.
128	E	Administrator Data Change	64	Replaces the Plan Name and Administrator Data



Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
129		I	HHS Request	57	Parent Locator Service Address Request transaction (blocking series 422). Child Support Enforcement Agency information request (blocking series 419).
130		I/B	Entire Account Frozen from Refunding	77	Entire account is frozen from refunding, overpayment is applied to NMF. Cred  be generated. IMF: Freeze only if more  reverse <b>all</b> previously posted TC 130s See note below (TC 824 may or may not have a money amount). Credits  refunded, but TC 130 Freeze will not be released. TC 130 with closing code 03, 12, or 24–32 should correspond to a BMF liability written off with TC 530 and will have similar TC 130 closing code.
131		I/B	Reversal of TC 130 Refund Freeze	77	Releases the TC 130 Account refund freeze if input as the same type as the original TC 130, permits refunding of overpayment if other freeze conditions are not present.DMF: agency refund of a prior offset of refund reversal correcting a prior agency refund.
132		I	Reversed TC 130	Generated Transaction	A TC 130 which was reversed.
136		B	Suppress FTD Alert	77	Suppress issuance of Federal Tax Deposit FTD) Alert.
137		B	Reverse Suppress	77	Reverses TC 136.
140		I	IRP Delinquency Inquiry	Generated Transaction	Establishes Entity and/or Tax Module and Status Code 02 Delinquency Inquiry) within the affected tax module.

Trans Code	DR/CR File	Title	Valid Doc. Code	Remarks
141	I/B/E	Delinquency Inquiry	Generated Transaction	Generated by MCC Return Delinquency Check (BMF, EPMF) to record Compliance issuance and by IDRS to record issuance of Delinquent Return Notice (IMF, BMF, EPMF). Establishes MCC tax module and/or posts to EPMF module, does not post to BMF module, posts to IMF module only if it establishes the module. MCC generated TC 141 posts one cycle after Compliance issuance; IDRS generated TC 141 posts two cycles after Notice issuance. Transaction date is 23C date for Compliance or Notice issuance cycle and is posted as the 02 status date. Status cycle is generated from current MCC posting cycle except that IDRS generated IMF TC 141 status cycle is taken from IDRS issuance cycle in the transaction.
142	I/B/E	Delinquency Investigation	Generated Transaction	Records the issuing of a Taxpayer Delinquency Investigation (TDI). Establishes Status Code 03 within the affected tax module. Processed same as TC 141.
148	I/B	Issuance of TDA or TDI Assembly	77	Causes the accelerated issuance of a TDI (BMF Only) or TDA assembly when certain non-compliance conditions are present in ANY of the TDA modules within the Account. TC976, 977, 291 AND 150 (Except SFR return) will Unpost UPC 191. Requires two digit code for IDRS input. Refer to IRM for code titles and definitions.
149	I/B	Reversal of TC 148	77	Reverses TC 148 and permits the normal issuance of TDI and TDA.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
150	Debit* (NPJ)	I/B E/A P	Return Filed & Tax Liability Assessed	IMF: 05, 06, 07, 08, 09, 10, 11, 12, 21, 22, 26, 27, 51, 72, 73, BMF: 03, 05, 06, 07, 08, 09, 10, 11, 13, 16, 20, 23, 29, 35, 36, 38, 40-44, 46, 51, 59, 60, 65, 66 (PSC only) 67, 71, 81, 83, 90-93, 95 EPMF: 30, 31, 37, 38 IRAF: 11, 12, 21, 22, 51, 73 PMF: 69	A tax liability assessed from the original return establishes a tax module. *BMF: Assessment may be Credit for Form CT-1, 720 and 941. See TC 976-977 for amended return. —
150		I/A	Entity Created by TC 150	Generated Transaction	This TC 150 when posted to the Entity Transaction Section indicates the Master File Entity was created from the posting of the return.
151		E/A	Reversal of TC 150 or 154	77	EPMF: Reverses return data. Effective 07/01/92 - Action Code 30 Reverses TC 154. IRAF: Report Suppression. TC 150 or 154 when TC 971 code is 19. Must be posted and balance of module must be zero. Used when F5329 filed in error.
152		I/A	Entity Updated by TC 150	Generated Transaction	Designates a return which updated entity data and is posted to the Entity Transaction Section.
154		E	Posting F5330 Data	35	Posts when First Letter Indicator is significant and no other satisfying transaction (150, 59X, 977) is present. TC 155 will suppress the identification of a delinquent account.
155		E	1st Correspondence Letter sent	30, 37, 38	Posts when Second Letter Indicator is significant and no other satisfying transaction (150, 59X, 977) is present. TC 156 will suppress the identification of a delinquent account.
156		E	Subsequent Correspondence sent	30, 37, 38	EPMF Second Correspondence letter. Posts to EPMF to Bypass delinquency.
157		E	Schedule A	30, 37, 38	Received by EPMF through S.C. GPP for forwarding to Dept. of Labor, not posted to EPMF.
157		B	Form 5578 Non-Discrimination Certification	84	Posted to indicate input of Form 5578

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159		I	Settlement Data	Generated Transaction	Designates data as a Settlement Section of Return. Such data is dropped as soon as the return is settled. Does not appear on outputs.
160	Debit (NPJ)	B/A	Manually Computed Delinquency Penalty	47, 54	A Delinquency Penalty Assessment manually computed by Audit or Collection. Penalty is not recomputed by computer.
161	Credit (NPJ)	I/B/A	Abatement of Delinquency Penalty	47, 54	Abates previously posted 160, 166 Delinquency Penalty liability assessment in whole or in part. Penalty is not recomputed by computer.
162		I/B/A	Failure to File Penalty Restriction Deletion	47, 54	Removes restriction on computation of FTF Penalty on previously posted TC 160 or 161. Causes recomputation and allows normal computation of FTF Penalty.
166	Debit (NPJ)	I/B/A	Delinquency Penalty	Generated Transaction	Computer generated assessment of Delinquency Penalty on returns posted after the due date without reasonable cause and for returns containing penalty-interest codes 1 (if Condition Code R not present) or 2; penalty is computed on the assessment tax less prepayments. IMF only: Penalty may also be generated from amounts recorded on returns.
167	Credit (NPJ)	I/B/A	Abate Delinquency Penalty	Generated Transaction	Abates a previously assessed TC 166 when change occurs in return due date or tax due at due date.
170	Debit (NPJ)	I/B	Estimated Tax Penalty	IMF: 11, 12, 21, 22, BMF: 10-14 Both: 17, 18, 24, 47, 51, 54	Computer generated self-assessment from TC 150 or manually assessed. ES penalty for failure to make adequate ES payments. Applicable to Form 990C, 1040, 1041, 990T, 990PF and 1120, except on Adjustment or Revenue Receipt input.
171	Credit (NPJ)	I/B	Abatement of Estimated Tax Penalty	24, 47, 48, 54	Abates previously posted 170 or 176 Estimated Tax Penalty in whole or in part.
176	Debit (NPJ)	I/B	Estimated Tax Penalty	Generated Transaction	Computer-generated assessment of 990C, 1040, 1041, 990T, 990PF and 1120 Estimated Tax Penalty for failure to make adequate ES payments.
177	Credit (NPJ)	I/B	Abatement of Estimated Tax Penalty	Generated Transaction	Abates a previously assessed TC 176. Issues Adjustment Notice.

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180	Debit (NPJ)	B	Deposit Penalty	11, 17, 18, 20, 24, 25, 38, 40, 41, 43, 47, 48, 51, 54, 58	A manually assessed or generated from TC 150 input penalty for insufficient and/or untimely deposit of taxes (FTD) (720, 940, 941, and 943, 945 and 1042, CT-1).
181	Credit (NPJ)	B	Deposit Penalty Abatement	47, 54	Abates a previously assessed 180, 186 Deposit Penalty in whole or in part.
186	Debit (NPJ)	B	FTD (Deposit) Penalty Assessment	Generated Transaction	Computer generated FTD Penalty if taxpayer fails to make timely and sufficient payments as required by regulations on Forms CT-1, 720, 940, 940EZ, 941, 943, 945 and 1042.
187	Credit (NPJ)	B	Abatement of FTD Penalty Assessment	Generated Transaction	Abates a previously assessed TC 186. Issues Adjustment Notice.
190	Debit (PJ)	I/B/A	Manually Assessed Interest Transferred In	51	Manually computed interest assessed prior to transfer in. Is input only as part of an account transferred in. See TC 370.
191	Credit (NPJ)	I/B/A	Interest Abatement	51, 52	Abates TC 190 interest; input only as a part of an account transferred in. See TC 370.
196	Debit (NPJ)	I/B/A	Interest Assessed	Generated Transaction	Computer generated interest that is due: at First Notice time; upon issuance of an Account Adjustment Notice resulting from posting of TC 290/300; posting of TC 680 (Designated Payment of Interest), or if a credit condition exists in the module: at TDA time; and upon issuance of Credit Reversal Notice (CP 60).
197	Credit (NPJ)	I/B/A	Abatement of Interest Assessed	Generated Transaction	Abates previously posted 190 or 196 interest assessments. TC 197 is generated when postings cause the interest assessed to exceed interest due (example: Abatement of tax liability). In addition, TC 197 is generated (as necessary) when a TC 682 is posted.
200	Debit (NPJ)	I/A	Taxpayer Identification Number Penalty Assessment	IMF: 11, 12, 21, 22 Both: 17, 18, 24, 47, 54, 58	Assess penalty against taxpayer for failure to furnish requested identifying numbers.
201	Credit (NPJ)	I/A	Taxpayer Identification Number Penalty Abatement	47, 54	Abates a previously assessed TC 200 penalty in whole or in part.
234	Debit (NPJ)	B	Assessed Daily Delinquency Penalty	47, 54 BMF: 81, 90, 91	Manual assessment or generated from TC 150 input of \$10 Daily Delinquency Penalty to maximum of 5,000.

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235	Credit (NPJ)	B	Abates Daily Delinquency Penalty	47, 54	Abates previously assessed TC 234/238 penalty in whole or in part.
238	Debit	B	Daily Delinquency Penalty	Generated Transaction	Computer generated assessment of \$10 Daily Delinquency Penalty to a maximum of \$5000 from return.
239	Credit (NPJ)	B	Abatement of Daily Delinquency Penalty	Generated Transaction	Abates a previously assessed TC 238. Also if module contains a TC 234 amount for less than a previously posted TC 238, TC 239 is generated in amount of difference and TC 234 is dropped; if greater, TC 239 is generated for TC 238 amount and TC 239 and TC 234 are posted.
240	Debit (NPJ)	I/B A	Miscellaneous Penalty	47, 54, 51	Assesses miscellaneous type penalty (i.e., other than those penalties which are identified with their own TC). Assess miscellaneous type penalty when a reference no. of zero is present (i.e., other than those penalties which are identified with their own TC or reference no.). In addition, a TC 240 with a significant reference no. (500-699) indicates an assessment of a specific penalty. See Section 11.10(6) for appropriate Reference Codes.
241	Credit (NPJ)	I/B A	Abate Miscellaneous Penalty	47, 54	Abates a previously assessed TC 240 penalty in whole or in part. Civil penalty transactions are identified by Credit Reference No. 500-699. BMF only, also abates TC 246 for MFT 06 (Form 1065) in whole or in part.
246	Debit	B	8752 or 1065 Penalty	Generated Transaction	Failure to provide information penalty on 1065 or 8752, generated when a Form 1065 or 8752 is incomplete.
247	Credit	B	Abatement of 1065 Penalty	Generated Transaction	Abates a previously assessed TC 246 when a timely credit posts to a BMF module.
270	Debit (NPJ)	I/B A	Manual Assessment Failure to Pay Tax Penalty	17, 18, 24, 47, 48, 54	Manual computed Failure to Pay Tax Penalty assessed if return liability and/or Examination/DP tax adjustment is not paid on or before date prescribed for payments. BMF/IMF/IRAF: Restricts penalty computation for this module. Condition code "Z" input with TC 150 generates a TC 270 for zero amount (IMF only).

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
271	Credit (NPJ)	I/B A	Manual Abatement of Failure to Pay Tax Penalty	47, 54	Manual abatement of previously "net assessed" FTP Penalty (TC 270/276) in whole or in part. Restricts penalty computation for the module unless input with Reason Code 62.
272	I/B/A		Failure to Pay Penalty Restriction Deletion	47, 54	Removes restriction on computation of FTP Penalty on previously posted TC 270 or 271. Causes recomputation and allows normal computation of Failure to Pay Penalty.
276	Debit (NPJ)	I/B/A	Failure to Pay Tax Penalty	Generated Transaction	Computer-generated FTP Penalty assessed if return liability and/or Examination/DP Adjustment is not paid on or before date prescribed for payment.
277	Credit (NPJ)	I/B/A	Abatement of Failure to Pay Tax Penalty	Generated Transaction	Computer-generated abatement of "net assessed" FTP Penalty (TC 276) in whole or part.
280	Debit (NPJ)	I/B/A	Bad Check Penalty	18, 24, 45, 54, 58, 87	Assesses manually-computed bad check penalty. (May be with zero amount.)
281	Credit (NPJ)	I/B/A	Abatement of Bad Check Penalty	47, 54	Abates previously posted 280 or 286 transaction in whole or in part. Will post prior to return if it is the only transaction with TC 290 and there is a TC 280 or TC 286 of equal or greater amount in module.
286	Debit (NPJ)	I/B/A	Bad Check Penalty	Generated Transaction	Computer-generated assessment of bad check penalty initiated by the posting of any of the following TCs: 611, 621, 641, 651, 661, 671, 681, 691, or 721. Penalty rate after 11-10-1988 is: Checks for more than \$750.00, 2% of the check. Checks for \$750.00 or less, the lesser of \$15.00 or the amount of the check. No penalty on checks less
287	Credit	B	Reversal of Bad Check Penalty	Generated Transaction	Reversed each posted, unreversed 280/286 if status is 06, module balance is debit and net TC 28X amount equals module balance.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
290	Debit (NPJ)	I/B A	Additional Tax Assessment	54	<p>Additional tax as a result of an adjustment to a module which contains a TC 150 transaction. TC 290 with zero amount or TC 29X with a Priority Code 1 will post to a —L freeze module. Generates assessment of interest if applicable (TC 196). Releases the following freezes: O—Reactivated Account, —A Duplicate Return, —K Refund Hold, W—470 hold, —R 570 hold, —F Advanced Payment, —X Manual Refund, P—841/720, —G Math Error, —J Math Error/TDA, R—RPS, B— Subsequent Payment, —Q WPT, 680 Hold (See Freeze Code Section for specific conditions). TC 290 with zero amount blocked 96X indicates a taxpayer penalty abatement request was considered and rejected. Reversal is TC 290 blocked 97X. Can be used for Civil Penalty assessments on MFT 30, 55, and 13. IMF: Additionally releases 680 hold and freezes for Invalid SSN or Account Reactivation. Needs reason and source codes. May need priority and/or hold codes. BMF: Releases freezes for 842. TC 290's, MFT 10, Blocking Series 500-519, have been designated for FUTA use only. A Reference Code of 998 or 999 is generated by BMF files respectively from Alpha Code "T" or "W" along with a valid state code on FUTA Adjustments. May need priority and/or hold codes. IMF: If a TC 888 is input without a TC 886, and the Taxable Income (TXI) on the tax module is greater than .00, then the TXI is automatically adjusted by the TC 888 amount. The TXI on the module will not be adjusted below zero.</p> <p>TC 290 blocked 180-198, 780-789, 960-969 or 980-989 (MFT 55: Blocking Series 530-539, 960-969, and 980-989. Exception: prior control is doc code 54 blocked 59X), will generate a CP55 Notice to Refile Return.Re: Form 1042, 290-to increase tax liability no reference # is used, 291-to decrease tax liability no reference # is used, 150-reference # "011" to update the gross income paid See section 8 for credit reference adj. codes.</p>



<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
291	Credit (NPJ)	I/B A	Abatement Prior Tax Assessment	54	Abates a previously posted 150 and/or 290 or 300 in whole or in part. Generates abatements (TC 197) of computer-generated interest where applicable. Releases same freezes and holds as TC 290. TC291's, MFT 10, Blocking Series 500-519, have been designated for FUTA use only. A Reference Code of 998 or 999 is generated by BMF files respectively from Alpha Code "T" or "W" along with a valid state code on FUTA Adjustments. May need priority and/or hold codes. IMF needs reason and source codes.
294	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	Used to adjust a previously posted tentative allowance (e.g. TC 295 or 305), contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. To post, a TC 295 or 305 must be present in the module and the TC 294 amount cannot exceed the TC 295 or 305 amount. Otherwise, same as TC 290. Blocking Series 900-909 will generate a CP 55.
295	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment with Interest Computation Date	54	Used to input a tentative allowance, contains a beginning interest computation date, and can carry TC 290, 291 or penalty code. Otherwise same as TC 291. Will post to module even if AIMS Indicator (TC 420) is on. IMF: Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 497, RC2) with secondary TC date later than current 23C date. Valid with tax class 2 or 3 only. Form 1045, Application for Tentative Refund, is used by taxpayers. Form 1139, Corporation Application for Tentative Refund, is used by corporations. Claims refund from carryback of a net operating loss, unused general business credit, unused research credit, net capital loss or overpayment of tax due to a claim or right adjustment under section 1341(b)(1) or 6411; Regs. sec. 1.6411-1. Blocking Series 900-909 will generate a CP 55.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
298	Debit (NPJ)	I/B	Additional Tax Assessment with Interest Computation Date	54	Used to input an additional assessment of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) i.e., TC 290 or 291, but is not acceptable with TC 294 or 295. Can also be used with penalty codes and interest codes. Otherwise same as TC 290. IMF: Cannot be used with other tax and interest transaction codes, but may be used with penalty codes. Otherwise same as TC 290.
299	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment Interest Computation Date	54	Used to input an abatement of tax to a module which contains a TC 150. Generates abatement of interest from the interest computation date which must be included in the transaction. BMF: Can be used with another tax adjustment code on the same document (record) but is not acceptable with TC 294 or 295. Can be used with penalty codes and interest transaction codes. Otherwise same as TC 291. IMF: Same as TC 291. Will resequence until interest computation date is earlier than current 23C date. BMF: Will unpost (UPC 497, RC2) with secondary TC data later than current 23C date.
300	Debit (NPJ)	I/B A	Additional Tax or Deficiency Assessment by Examination Division or Collection Division	47	Assesses additional tax as a result of an Examination or Collection Adjustment to a tax module which contains a TC 150 transaction. Generates TC 421 to release 42 Hold if Disposal Code 1-5, 8-10, 12, 13, 34 and TC 420 or 424 present. If TC 420 or 424 is present, TC 421 is generated when disposal code of 1-4, 8-10, 12 (only if Appellate Code is 000 or if TC 300 blocked 700-799) 13, or 34. Releases freezes for 640, 720, 840 or 841. IMF: Additionally releases TC 680 hold and freezes for Invalid SSN or Account Reactivation. Blocking Series 790-799 or 900-999 will generate a CP 55, BMF: Releases freezes for Joint Committee or TC 842.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
301	Credit (NPJ)	I/B/A	Abatement of Tax by Examination or Collection Division	47	Abates a previously posted TC 150, 290 and/or 300 in whole or in part. Generates abatements of computer generated interest where applicable. (TC 197 or 337) Releases same freezes and holds as TC 300. Blocking series 790-799 or 900-999 will generate a CP 55.
304	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Division with Interest Computation Date	47	Adjusts a previously posted tentative allowance (e.g., TC 305 or 295), contains a beginning interest computation date. To post, a TC 305 or 295 must be present in the module and the TC 304 amount cannot exceed the TC 305 or 295. Otherwise, same as TC 300.
305	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Division with Interest Computation Date	47	Inputs a tentative allowance, contains a beginning interest computation date. Otherwise, same as TC 301. Valid with Tax Class 2 and 3 only.
308	Debit (NPJ)	I/B	Additional Tax or Deficiency Assessment by Examination Div. with Interest Computation Date as a Result of CB/CF.	47	Inputs an Examination Deficiency of tax to a module which contains a TC 150. Generates assessment of interest from the interest computation date which must be included in the transaction. BMF—Can be used with another tax adjustment code, except TC 304, 305 or 309. Can be used with penalty and interest transactions. Otherwise same as TC 300. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.
308	Debit	B	Additional Tax or Deficiency Assessment by Examination or Collection Division with Interest Computation Date	47	Input on Examination Deficiency on Employment tax module in which interest is restricted due to IRC Section 6205.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
309	Credit (NPJ)	I/B	Abatement of Prior Tax Assessment by Examination Div. with Interest Computation Date	47	Used to input an Examination Overassessment of tax to a module which contains a TC 150. Contains an interest computation date which must be included in the transaction and generates abatement of interest from that date. Cannot be used if the amount of tax in the module is smaller than the amount on the Form 2285 that could be input with TC 309. BMF—Can be used with another tax adjustment code, except TC 304 or 305 on same document i.e. TC 300 or 301. Can be used with penalty and interest transactions. IMF—Cannot be used with other tax transaction codes, but may be used with interest and penalty codes.
310	Debit (NPJ)	I	Penalty for Failure to Report Income from Tips	47, 54	Assesses penalty for taxpayer's failure to report Tips Income.
311	Credit (NPJ)	I	Tip Penalty Abatement	47, 54	Abates previously posted unreversed TC 310, in whole or in part.
320	Debit (NPJ)	I/B/A	Fraud Penalty	47, 54	Assesses Fraud Penalty. BMF/IMF: Restricts FTP Penalty on Fraud Penalties assessed under IRC 6653(b) for returns due before 1/1/89.
321	Credit (NPJ)	I/B/A	Abatement of Fraud Penalty	47, 54	Abates a previously posted 320 transaction in whole or in part. BMF/IMF: Releases restriction on FTP Penalty.
336	Debit (NPJ)	I/B A	Interest Assessment on Additional Tax or Deficiency	Generated Transaction	Assess computer-generated interest on additional tax or deficiency assessed upon posting of an Examination Adjustment (TC 300 with Doc. Code 47) and issuance of the adjustment notice.
337	Credit (NPJ)	I/B A	Abatement of Interest Assessed on Additional Tax or Deficiency	Generated Transaction	Abates previously posted 190, 196 or 336 interest assessment in whole or in part. Computer-generated when an Examination Adjustment TC 301 posts.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
340	Debit (NPJ)	I/B/A	Restricted Interest Assessment	IMF: 11, 12, 21, 22, 47 51, 54 IRAF/BMF: 47, 54	Restricted interest which must be manually computed. IMF/BMF/IRAF. CAUTION: After posting, interest is not computed or abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually and input with a TC 340 or 341. TC34X inputs posting after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action. IMF: TC 150 with Condition Code Z generates TC 340 for zero amount, turns on debit restricted interest indicator and restricted FTP penalty indicator. TC 500 generates TC 340.
341	Credit (NPJ)	I/B/A	Restricted Interest Abatement	47, 54	Abates a previously posted 190, 196, 340 or 336 transaction in whole or in part. CAUTION: After posting, interest cannot be assessed or abated by computer for the applicable Tax Module and assessed interest thereafter must be computed manually and input with a TC 340 or 341. TC34X inputs posting after 010195 will allow the accruals of interest to be non-restricted from the "Interest To Date" of the AMCLS or ADJ54 action unless a reference number 221 or 222 is included with the action.
342		I/B/A	Interest Restriction Deletion	47, 54	Removes restriction on the computer computation of interest set by a previously posted TC 340 or 341, and allows the computer to recompute normal interest. TC 342 may not be input without first securing the source document for the TC 340/341 and making the determination that the TC 340/341 was unnecessary. Can only be input for 0 amount. CAUTION: TC should not be used without first determining interest should not be restricted.
350	Debit (NPJ)	I/B/A	Negligence Penalty	I/B: 11, 12, 21, 22 All: 47, 54	Assesses all types of negligence penalties.
351	Credit (NPJ)	I/B/A	Negligence Penalty Abatement	47, 54	Abates a previously posted TC 350 in whole or in part.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
360	Debit (NPJ)	I/B/A	Fees and Collection Costs	17, 18, 24, 48, 54, 58	Assesses legal fees, security and sale cost, lien fees and other expenses incurred while enforcing collection of delinquent balance due for the Tax Module.
361	Credit (NPJ)	I/B/A	Abatement of Fees and Collection Costs	54	Abates a previously posted 360 transaction in whole or in part.
370	Debit (PJ)	I/B/A	Account Transfer-in	I/B: 52 All: 51	Transfers a tax module from Retention Register to M.F. Posts all accompanying transactions input as a part of the transaction. This transaction inputs assessments, abatements, credits and debits which are being transferred to an account on the MF. The list of valid transactions are listed in IRM 3.17.21. Doc. Code 51 includes all prompt, quick and jeopardy assessment transactions. If transaction goes unpostable with UPC 171, Master File will not show TC 370.
380	Debit (PJ)	I/B/A	Overpayment Cleared Manually (Under \$1)	51	Manual Clearance of overpayment for an Account transferred in; see TC 370.
386	Debit (NPJ)	I/B/A	Clearance of Overpayment	Generated Transaction	Computer generated debit which equals a credit net balance of less than refunds, offsets, or freezes cannot be
388	Debit (NPJ)	I/B/A	Statute Expiration Clearance to Zero Balance and Removal	Generated Transaction	Zero balances and removes a tax module which is past its Statutory Expiration Date and not subject to specific module retention holds. Contains the credit balance of the module. Writes off interest amounts present.
389	Credit (NPJ)	I/B	Reversal of Statute Expiration	Generated Transaction	Reverses TC 388. Generated when TC 370 with Doc. Code 52 is processed. IMF only: Generated from automatic re-established on Tax Modules.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
400	Credit (NPJ)	I/B/A	Account Transfer-Out	51 or Generated Transaction	Transfer accounting control out of the Master File. Can be reversed by input of TC 370 with secondary TC 402. After posting, all subsequent transactions (except TC 370 with secondary TC 402) are unpostable. Also generated when an attempt is made to post to a tax module with maximum transactions. IMF: Can be computer generated if tax module transaction section has exceeded maximum posting size. BMF: Will generate TC 400 if tax module transaction section has an overflow condition after normal and/or special consolidation analysis has been performed. Identified by blocking series 999. Generates CP296.
402	Debit (PJ)	I/B/A	Account Re-Transferred-In	51	Valid only as the first secondary transaction to TC 370. Reestablishes an Account Transferred-Out by debiting the Tax Module. Transaction date and amount are determined from the last posted TC 400 and must completely reverse the last posted TC 400.
420		I/B/E	Examination Indicator	29, 77	Computer generated at SC when opening record is posted. Can be input on Form 3177. Indicates that return has been referred to the Examination or Appeals Division. Generally, if TC 420 is unreversed, TC 290, 291, 298 and 299 will unpost unless Priority Codes 1, 5, 6, 7, or 8 present. (See UPC 160, 330) Module will not be removed from MF. TC 290 with zero amount, 294 or 295 will post. (TC 294, 295, 298, 299-BMF/IMF only.) The return has been assigned in the Examination or Appeals Division.
421		I/B E/A	Reverse Examination Indicator	47, 77 or Generated Transaction	Generated at MCC when TC 300 posts with a Disposal Code of 1-5, 8-10, 12, or 34 to module and an unreversed TC 420, or 424 is present. Can be input directly with Doc. 47 or on Form 3177. Reverses TC 420 or 424. IRAF: Can be received only from the IMF and is treated by IRA as a control DLN update (TC 999). Generated as a result of input through PCS.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
424		I/B/E	Examination Request Indicator	77	Return referred to Examination or Appeals Division. Generates Examination opening inventory information. Deletes record, if present, from DIF file. This transaction can also be generated for IMF when an IRP Underreported Case is referred to Exam. Generated as a result of input through PCS
425		I	Reversed TC 424	Generated Transaction	A TC 424 which was reversed.
427		B	Requests Returns from SERFE file	77	Requests blocks or return from the SERFE file
428		I/B/E	Examination or Appeals Case Transfer	Generated Transaction	Updates the AIMS Control Number D.O. or SC Code on unreversed TC 420 or 424. Does not post to the IMF or BMF as a transaction. Generated when an Examination or Appeals Division case transfer is entered on the AIMS terminal. Contains the DO or SC code to which the case is being transferred. CC 89 allows refund & credit elect but prevents offset.
429		I/B	Request AIMS Update from MF	77	Request that an update record reflecting current MF information be sent to the AIMS data base. Does not post to MF. Also used to release tax shelter freeze (-E).
430	Credit (PJ)	I	Estimated Tax Declaration	20, 61	Posts to the MF and establishes a tax module, if necessary, to record ES tax payment. Reversed by TC 661 or 662.
430		I	Entity Created by TC 430	Generated Transaction	Indicates that the Master File Entity was created from the posting of the ES payment. Posts to the Entity.
431			Obsolete		
432		I/A	Entity Updated by TC 430	Generated Transaction	Designates an Estimated Tax Declaration which updated Entity Data and is posted to the Entity Transaction Section. Not directly input to IRAF. Generated to IRAF as result of name change on IMF.
446		I/B E/A	Merged Transaction Indicator	Generated Transaction	Posts to the MF module which receives the merged transactions from the module which is dissolved. Contains current cycle and a list of the transactions merged in the cycle the TC 446 posts. The transactions contain a cycle prior to that of the TC 446.
450	Debit (PJ)	I/B/A	Transferee Liability Assessment		May be posted as part of 370 transaction only.



Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
451	Credit (PJ)	I/B/A	Reversal of TC 450		Abates previously posted TC 450 in whole or in part. Posted as part of 370 transaction only.
459		B	Prior Quarter Liability, Forms 941 and 720	Generated Transaction	Records the liability of the immediately prior quarter for use in assessing FTD penalty. MCC generates the transaction when the 150 return attempts to post.
460		I/B/A P	Extension of Time for Filing	All: 77 I/B 17 B: Generated Transaction P:64 B/19	Doc. Code 77: IMF-Forms 2688/4868 BMF-Forms 7004/2758/8736. Establishes a Tax Module, updates Status to 04, and updates related filing requirements except Forms 706 and 709. Applies to 1120, 1120L, 1120S, 940, 1065, 1041, 2290, 706 and 709. For installment privileges on Form 1120 and 1041 taxes, see TC 620. Blocking series 170-199 (Form 2688), indicates extension for time disapproved. Doc. Code 77, 17 AUTOMATIC EXTENSION FORM 4868 IMF ONLY. Blocking series 500-699 indicates Automatic Extension using doc code 19 without remittance disapproved. Blocking series 700-999 indicates, Automatic Extension with remittance disapproved. TC 460 can be used as secondary transaction with TC 670 requesting Automatic Extension. BMF: Generated when TC 670 with Secondary TC 460 is input to MFT 51 module. Extended due date on generated TC 460 is August 15 of the following year (i.e. RDD plus four months). Also generated when qualifying TC 620 posts to MFT 02/33/34 module with tax period 198212 or subsequent. EPMF: Invalid TC/DOC CODE
462		I/B/A/E	Correction of a TC 460 Transaction Processed In Error	77	Corrects erroneous posting of TC 460 by re-establishing the due date and restoring prior status. Zero the FRC for any MFT where: a) a TC462 reversed an erroneous TC 460 which established the tax module; and, b) the TCs 460/462 are the only TCs posted to the module; and, c) after posting the TC 462, the Status updates to "00".
463		I/B	Waiver to file on mag. tape	77	Taxpayer claims hardship to file information documents on magnetic tape. TC 463 provides a waiver for allowing submission of paper documents.

<b>Trans Code</b>	<b>DR/CR File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
464	I/B	Reversal of TC 463	77	Reverses TC 463 to allow submission of paper documents.
470	I/B/A	Taxpayer Claim Pending	77	See TC 470 Closing Code Chart (Chapter 11) for Closing Code Activity. Prevents notices from going out. TC 470, CC 97 post to entity also.
471	I/B/A	Reversal of Taxpayer Claim Pending	51, 52	When posted, no reversing action is taken. It is treated as a TC 472 when analysis of the account is made.
472	I/B/A	Reversal of Taxpayer Claim Pending	24, 48, 77	Records that a TC 470 was processed in error. Reverses TC 470. Input of Collection Closing Code 99 is required to reverse a TC 470 with Closing Code 99. IMF: Permits normal issuance of TDA whenever no adjustment is to be input. Closing Code 94, 95 or 96, 98, 99 required to reverse TC 470 CC 94, 95 or 96, 99 respectively. Closing Code 98 required to reverse TC 470 CC 98. Next notice or TDA issued is dependent on the status when TC 470 was input to module.
474	I/B/E	Interrupts Normal Delinquency Processings	49, 77	Creates unscheduled delinquent return period on MCC Master File or to prevent IDRS Delinquency notice or TDI issuance for specific Delinquent Return notice status period present on IDRS Taxpayer Information File (TIF). Establishes tax module; posts status 02 with status indicator "C" to module when established or if module has status less than 02. BMF or EPMF delinquency check will issue Compliance for 02 "C" Status Period on first check made after TC 474 is reversed or after number of cycles (input with TC 474) has expired since posting. Expiration of TC 474 delay (number of input cycles) or reversal of TC 474 will cause the module to revert to the prior TDI notice status and continue TDI processing. Use TC590 & reverse with TC592 to force account into TDI status.
475	I/B/E	Permits TDI Issuance	49, 77	Reverses TC 474.

Trans Code	DR/CR File	Title	Valid Doc. Code	Remarks
480	I/B/A	Offer-in-Compromise Pending	77	Module Notice Transcript "OIC". A change in module balance during a posting cycle will cause a Module Notice Transcript "OIC". Posting of TC 788, generates an "OIC". Notice Transcript and then discontinues further issuance of an "OIC" Notice Transcript. Tax Modules are frozen from offsetting out (IMF/IRAF only) and refunding. Suspends Assessment and Collection Statute Expiration Dates. Jurisdictional Codes: 1=DO Collection;2=Examination;3=Appeals;9=SC Collection
481	I/B/A	Offer-in-Compromise Rejected	77	Records date of rejection of offer. Generates "OIC" transcript and discontinues further OIC transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates by lapse time plus one year. Releases TC 480 freeze.
482	I/B/A	Offer-in-Compromise Withdrawn	77	Records date of withdrawal of offer. Generates OIC Transcript and discontinues further transcripts. BMF/IMF: Extends Assessment and Collection Statute Expiration Dates by lapse time plus one year. Releases TC 480 freeze.
483	I/B/A	Correction of Erroneous Posting of TC 480	77	Records information that TC 480 OIC was posted in error. Does not extend Assessment and Collection Statute Expiration Dates, reverts to normal date. Generates OIC Transcript but discontinues further OIC transcripts.
488	B	Installment and/or Manual Billing	77	Updates Module status to "14", delete any TDA deferred actions pertaining to the module, and (on non cc "S" Form 1041) establishes the appropriate deferred action to issue CP 191, on BMF. Note: Status "14" is released by zero or credit balance, a subsequent debit balance does not update status to "14". (BMF - Form 1041 and 706).
489	B	Installment Defaulted	77	Updates module status to "21", delete any deferred action to issue CP 191 and go through TDA analysis.
490	P	Mag Media Waiver	64	Shows that a waiver of magnetic media filing requirements was issued.

<b>Trans Code</b>	<b>DR/CR File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
494	B/I	Notice of Deficiency	77	Indicates that a Statutory Notice of Deficiency (90-day) was issued. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90
495	B/I	Closure of TC 494 or correction of TC 494 processed in error	77	Closure of Notice of Deficiency or Notice of Deficiency processed in error. Issuing Organization Code two position numeric only (70, 71, 84). CC: STN 90
500	I	Military Deferment	77	Suspends Collections Status Expiration Date. New expiration date is input with TC 550. Hold is established if tax module balance is debit; hold is released when balance becomes zero or credit and when TC 502 or 550 is posted. Generates TC 340 Valid CC 51-53. See Section 11 Collection, for appropriate closing codes.
502	I	Correction of TC 500 Processed in Error	77	Corrects an erroneously posted military deferment and restores the original Collection Statute Expiration Date. Releases Hold established by TC 500. TC 502 does not release the interest and/or penalty freezes. A TC 290 must be input with the appropriate TC.
503			77	TC 500 changed to 503 when posting TC 502
510	I	Releases Invalid SSN Freeze on Refunds	77	Releases invalid SSN freeze indefinitely, as long as SSN/Name Control remain unchanged.
520	I/B/A	IRS Litigation Instituted	77 or Generated Transaction	Freeze is released by TC 521 or 522. Some CCs suspend CSED. See Section 11.08(6). For IMF only an optional CSED TIN indicator (P) Primary, (S) Secondary or (B) Both can be used to identify which taxpayer the extension applies to. (See Section 11 for appropriate closing codes)
521	I/B/A	Reversal of 520	77	Records reversal of a previously posted TC 520. If TC 520 posted prior to cycle 8624, TC 550 must be input to extend the CSED. Refer to section 11 for specific CC reversal activity.
522	I/B/A	Correction of 520 Processed in Error	77	Indicates and reverses previously posted 520's as an error, and causes Closing Codes, if 70-89, to be updated to zeros.
524		Collateral Agreement Pending		Indicates that a Collateral Agreement is pending. Suspends Collection action (IDRS only—Does not post to master file)

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
525			Collateral Agreement No Longer Pending		Reverses TC 524.
528		I/B/A	Terminate Stay of Collection Status		Terminates the stay of collection status 41 or 42. When a TC 528 pends to a module, it comes out of status 41/42. New status is determined by status prior to 41/42. (IDRS only—Does not post to master file).
530		I/B/A	Currently not Collectible Account	77	A balance due account is considered currently not collectible. Closing Code is 01-39. (see Section 11 TDA Closing Codes for appropriate closing codes) TC 530 CC 08 generates TC 540 and set the MFR to 8.
531		I/B/A	Reversal of a Currently not Collectible Account	77	Indicates that the Account is now considered collectible.
532		I/B/A	Correction of 530 Processed In Error	77	Indicates the previously posted 530 is in error.
534	Credit (PJ)	I/B/A	Expired Balance Write-off, accrued or assessed	54	May be input for zero or with an amount. If input with an amount, it credits the tax module for the portion of assessed module balance on which the CSED has expired and restricts the computer from interest and Failure to Pay Penalty computations.
535	Debit (PJ)	I/B/A	Reversal of Expired Balance Write-off	54	Reverses a TC 534 in whole or in part by debiting the tax module for the amount of the module balance which was written off incorrectly. If it completely reverses the TC 534 amount, the restrictions on computer computation of interest and FTP Penalty are removed.
537		I/B	Reversal of Currently not Collectible Account Status	Generated Transaction	Reversal of TC 530. Is generated when a TDA is reissued as a result of the TPI (Total Positive Income) reported on a subsequent return, or the posting of a change of address or TC 150, TC977 to account in Currently not Collectible status with Closing Code 03.
538		B	Trust Fund Recovery Penalty Cases	54	1) if TC 538 attempts to post to other than a MFT 01/03/09/11/12 tax module or, 2) if TC 538 attempts to post to a module where a TC 971 AC 93 is not present, or, 3) when TC 538 or multiple TCs 538 exceed the module balance it will unpost.

<b>Trans Code</b>	<b>DR/CR File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
539	B	Trust Fund Recovery Penalty Cases	54	Reverses TC 538 in whole or in part, multiple TCs 538 may be reversed with a TC 539 with the same date. 1) if TC 539 attempts to post to a module where a previously posted TC 538 is not present, 2) if TC 539 attempts to post to a module and does not have the same date as the previously posted TC 538 or the TC 539 amount exceeds the amount of TCs 538 with the same date, it will unpost.
540	I/A	Deceased Taxpayer	IMF: 61, 09, 10, 26, 27, 72, 73 Both: 11, 12, 21, 22, 77	Records death of taxpayer. Changes FR Code to "8" so blank returns are not mailed. Also may be generated as the result of a return (TC 150) posted with Condition Code "A" or "F" or by TC 530 CC 08. IMF/IRAF: released by TC 542.
542	I/A	Correction of 540 Processed in Error	77	Indicates the previously posted 540 was in error. FR is changed to "4" (IMF).
550	I	Waiver Extension of Date Collection Statute Expires	77	Extends the Collection Statute Expiration Date to the data input with this transaction. For IMF only, an optional CSED TIN indicator (P) Primary, (S) Secondary, or (B) Both can be used to identify which taxpayer the extension applies to. TC550-Definer-CD required with TC 550 input. See 3(25)(78)(24)-5 cont (5) element 27 for values and meanings.
560	I/B/A	Waiver Extension of Date Assessment Statute Expires	77 B: Generated Transaction	Extends the Assessment Statute Expiration Date to the date input. BMF: Generated when TC 300/301 posts with a Statute Extended Date that is equal to ASED on latest dated unreversed TC 560/564 already posted to the module.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
570	I/B	A	Additional Liability Pending and/or Credit Hold	I/BA/A; 17, 18, 24, 48, 58, 77 I/B; 09, 10, 11, 12, 21, 22, 26, 27 I: 61	Indicates additional liability pending. Freezes (—R freeze) module from refunding or offsetting credit out. TC 570 can be generated to establish frozen status by the following: IMF/BMF: a) A return (TC 150) posted with CCC “3” (IMF) or CCC “X” (BMF). b) Document code 34 credit transaction input with credit freeze code. c) TC 670 posts creating a credit balance and an unreversed TC 420 or 424 is posted to module. d) A document Code 54 with TC 291 and Priority Code 7 in blocking series 740-769. e) TC 150 blocking series 920-929. f) TC 24X with reference number 699. g) TC 680 if results in credit balance of \$5 or more. h) TDI Refund Hold (Julian Date 999) BMF: When Form 706 module, in installment status 14, goes to credit balance. IRAF: Freeze suppresses issuance of CP 331. BMF: Generated when form 706 (MFT 52) in status 14 (installment) goes to credit balance, except when a prior TC 460 is posted. Use module control DLN. Frozen status released by the following: a) TC 571 or 572. b) Module goes to zero or debit balance (except when module contains any TC with Doc Code 33 in the DLN. c) Posting of TC 30X (except with disposal code 7 or 11). d) Posting of TC 29X (except with priority code 6 or 7 or blocked 200-299) e) TC 150 f) TC 840 blocked 920-929. g) TC 29X with TC 180 with zero amount if there is no unreversed TC 180 or 186 posted. h) Zero balance, TC 290 or 300 PC 8, TC 571 or TC 572.
571	I/B/A		Reversal of TC 570	77	Releases the 570/576 freeze status.
572	I/B/A		Correction of 570 Processed in Error	77	Used to remove TC570/576 Input in error.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
576	Debit (PJ)	I	Unallowable Tax Hold	Generated Transaction	Generated by TC 150 with a Credit Balance and Unallowable Tax. Holds the Unallowable Tax to the extent of the Credit Balance in suspense. Freezes the amount of the TC 576 from refund and offset out. Resequence all Debit transactions including generated Doc. Code 34 debits and transfer in (TC 370) except TC 667 & 896. (This amount has not been assessed).
577	Credit (PJ)	I	Reversal of TC 576	Generated Transaction	Generated by TC 300, 571, 572 or TC 421 with Doc. Code 47 and Disposal Code 20-25, 27, 29, 31-33, 35 or 36. Restores TC 576 Unallowable Tax into the tax module and releases 576 hold.
582		I/B	Lien Indicator	77	Federal Tax Lien has been filed for this tax period. This transaction can represent two different types of liens; "Self-releasing" and "Re-filed". Each will have a unique indicator setting. On IMF this transaction is also used as a "2032A Indicator" and a Carry-over Basis Indicator. On BMF, used to post "2032A Election" (F706) or "2032A Heir" data (F1120, 1041, or 1065) or to post cross-reference SSN data (F720, Abstract no. 52). 1) Generated to post to the entity when an MFT 01/11 TC 150 is input with a significant "parent EIN" field. Use the DLN for the TC 582 being generated and include the "parent EIN" in the TC 582. 2) Generated to post the entity when a F1120/1120A/1120S/1041/1065 TC 582 posts to a tax module. Use the DLN of input TC 582 as the DLN for the TC 582 being generated.
583		I/B	Reverse Lien Indicator	77 or Generated Transaction	Reverses TC 582. Deletes Cross-Reference SSN (BMF only). TC 583s will be generated in the conversion run for those modules where the last CSED has expired and the first "lien only" TC 582 posted after cycle 198301 (BMF), or 198313 (IMF) (i.e. "Self-releasing" liens).
586		B	Transfer/revenue receipt cross.ref TIN	24, 48	Posts a cross reference TIN from a transfer on a revenue receipt transaction.



<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
590		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	Not liable this tax period. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
591		B/I/E	Satisfying Trans.	14, 49 or Generated Transaction	No longer liable for tax. Satisfies this module and all subsequent modules for same MFT if not already delinquent. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
592		B/I/E	Reverse 59X Trans	14, 49	Reverse any previously posted TC 59x (regardless of the TC 59x cc) present in the module. Updates FRC from 0 to 1.
593		B/I/E	Satisfying Trans	14, 49 or Generated Transaction	Unable to locate taxpayer. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes. TC 593 updates the Filing Requirement Code to zero. Note: when an address change posts to the entity, a TC 592 is generated 1 cycle later for each module with a RDD within the previous 5 years of the current 23C date.
594		B/I/E	Satisfying Trans	14, 49	Return previously filed. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
595		B/I/E	Satisfying Trans	14, 49	Referred to Examination. Satisfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.
596		B/I/E	Satisfying Trans	14, 49	isfies this module and all subsequent modules for same MFT. Requires a two digit closing code for IDRS input. Updates FRC to zero. See Section 11 for appropriate closing codes.
597		B/I/E	Satisfying Trans	14, 49	Surveyed. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
598		B/I/E	Satisfying Trans	14, 49	Shelved. By National Office direction only. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
599		B/I/E	Satisfying Trans	14, 49	Return secured. Satisfies this module only. Requires a two digit closing code for IDRS input. See Section 11 for appropriate closing codes.
600	Credit (PJ)	I/B/E	Underpayment Cleared Manually (Under \$5)		Manual Clearance of underpayment for
604		B/I	Assessed Debit Cleared	Generated transaction	an account transferred in: see TC 370. Generated when a TC 971 AC 31/32 posts and the module balance is debit. Post TC 604 to the module for the amount of the assessed balance. Accrued Interest and Accrued Penalty fields will be posted. Update Status as appropriate. A TC 604 indicator (restricting penalty and interest) will be displayed in the tax module balance section. The Julian date of the generated TC 604 should be modified to be 999 for AC 31 and 998 for AC 32. When TC 608 posts, extract to IDRS if the module is under IDRS control.
605		B/I	Generated Reversal of TC 604	Generated transaction	Generated TC 605 for the full amount of the previously posted unreversed TC 604 when a TC 972 AC 31/32 posts.
606	Credit (NPJ)	I/B/A	Underpayment Cleared (Under \$5)	Generated Transaction	Clears any debit (plus) net balance
607	Debit (NPJ)	I/B/A	Reversal of Underpayment Cleared	Generated Transaction	Reverses a previous write-off under certain conditions if a dishonored check is posted to a module or a remittance is received which equals or is less than the amount of a previous small balance write off.
608	Credit (NPJ)	I/B/A	Statute Expiration Clearance to Zero Balance and Remove	Generated Transaction	Generated weekly when Collection Statute Expiration Date expired and module assessed balance is debit. Post TC 608 to the module for the amount of the assessed balance. Accrued interest and accrued penalty fields will be posted. Update status as appropriate. The TC 608 will carry a zero amount when the assessed balance is already zero and there are only accruals of FTP and/or interest when the last module CSED expired.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
609	Debit (NPJ)	I/B/A	Reversal of Statute Expiration	Generated Transaction	<p>Generate TC 609 for the full amount of previously posted unreversed TC 608 when: 1) a subsequent transaction carrying a money amount posts, or 2) CSED is extended or suspended. For partial reversals, subsequent to the generation of the TC 609 generate TC 608 for the remaining balance. Prior to 1993: Generated with transaction code 370 (Doc Code 52). Issue a new TDA Information Record when current module status is TDA status or Status 12 preceded by TDA status, the total mod</p> <p>TC 609 posted in the current cycle but there is no TC 29X or TC 30X posting in the current cycle.</p>
610	Credit (PJ)	I/B	Remittance with Return	IMF: 11, 12, 17, 18, 19, 21, 22, 24, 26, 33, 34, 58, 70, BMF: 03, 05, 06, 08, 09, 10, 11, 12, 13, 14, 16, 17, 18, 19, 20, 24, 25, 34, 38, 40, 41, 42, 43, 44, 46, 58, 65, 70, 71, 81, 83, 90, 91, 95	Credits the tax module with a payment received with the return. Doc Code 70 is valid from OCR/RPS/CHEXS and eliminates Doc Code 19.
611	Debit (PJ)	I/B	Remittance with Return Dishonored	19,24, 58, 87	Records a dishonored check issued with return, reduces 610 credit in whole or in part. BMF/IMF: If not accompanied by secondary TC 280, TC 286 is generated.
612	Debit (PJ)	I/B	Correction of 610 Processed in Error	19,24, 34	Reverses a 610 transaction in whole or in part that is posted in error by debiting the Tax Module for the amount of the remittance with return. <b>NOTE:</b> Form MFT 04, only valid for tax periods subsequent to 199412 (not valid with 34 doc code).

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
620	Credit (PJ)	B	Initial installment payment: Form 7004, MFT 02+33; Form 2758, MFT 05; Form 8736, MFT 05.	04, 17, 19	Credits the module with the remittance received with the Form 7004/2758/8736, and posts a tentative liability, which is the tax amount that is allowed installment payment privilege. TC 620 received on Doc. Code 04 extends the due date (if Condition Code "L" not present) for filing return and generates Status Code 04 for 1120, 990C and 990T or Status Code 14 for 1041 if timely, adequate payment is made.
		B	7004 Received		If form 7004 received without remittance generates .00.
621	Debit (PJ)	B	Installment Payment Check Dishonored	19, 24, 58, 87	Records a dishonored check issued with tentative Form 1120 return or Form 7004/2758/8736 reduces TC 620 credit in whole or in part.
622	Debit (PJ)	B	Correction of 620 Processed in Error	19, 24, 34	Reverses TC 620 by debiting the Tax Module for the amount of the 622 transaction. Releases credits only to the amount of the input TC 622.
630	Credit (PJ)	I/B	Manual Application of Appropriation Money	51, 52	Manually computed credit for amount falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.
632	Debit (PJ)	I/B	Reverse of Manual Application of Appropriation Money	51, 52	Reversal of TC 630. Identification number 03 indicates reversal of credit for solar or wind energy investment.
636	Credit (NPJ)	I/B	Separate Appropriations Refundable Credit	Generated Transaction	Master File generated credit for amounts falling under Separate Appropriations. With identification number 02, indicates credit for solar or wind energy investment.
637	Debit (NPJ)	I/B	Reversal of Separate Appropriations Refundable Credit	Generated Transaction	Reversal of TC 636. Identification number 03 indicates reversal of credit for solar or wind energy investment.
640	Credit (PJ)	I/B/A	Advance Payment of Determined Deficiency or Underreporter Proposal	All: 17, 18, 19, 24, 58, I/B: 34	Credits the tax module with an advance payment of a determined deficiency. BMF/IMF: Overpayment interest is never allowed on TC 640 (blocked 990-999) "Cash Bonds" which are in excess of the audit deficiency to which it is applied. Overpayment interest is not allowed even if the deficiency is subsequently abated in whole or in part.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
					<p>Tax module frozen from refunding, offsetting out or credit elect when TC 640 posted and no TC 300 present or TC 300 has disposal code 7 or 11 or the 23C date of TC 300 (not disposal code 7 or 11) is earlier than transaction date of TC 640. Freeze is released when TC 640s are reversed, posting of TC 300 (not disposal code 7 or 11), TC 29X blocking series 500-519, 540-589, 600-619 or 640-679, or module balance becomes zero or debit. (MFT 55 640 freeze released when TC 640s are reversed or total module balance becomes zero or debit).</p> <p>Module is frozen from offsetting in when TC 640 posts and there is not a TC 300 with a 23C date prior to the transaction date of the TC 640. Freeze is released when TC 640s are reversed, posting of TC 29X (except PC 6 or 7 or B.S. 500-519/600-619) or 30X for an amount, module becomes zero or debit balance, TC 846/706/826/896/736/340/341/780 or 856 posts. Also used to post URP CP-2000/Stat. Notice Payments, etc.</p>
641	Debit (PJ)	I/B/A	Dishonored Check on Advance Payment	19, 24, 58, 87	Records a dishonored check issued as advance payment (640 transaction) and reduces credit in whole or in part. BMF/IMF: releases TC 640 freeze if net of 64X transactions reach zero. If not accompanied by secondary TC 280, TC 286 is generated.
642	Debit (PJ)	I/B/A	Correction of 640 Processed In Error	All: 19, 24 I/B: 34	Reverses a 640 transaction in whole or in part by debiting the Tax Module for the amount of the remittance. BMF/IMF: Releases TC 640 freeze if net of 64X transactions reach zero.
650	Credit (PJ)	B	Federal Tax Deposit	19, 24, 34, 97	(FTD) Credits Tax Module for Federal Tax Deposit payment when MFT 01, 03, 09, 10, 11, 12 or 16. (Tax Module is frozen from refunding or offsetting until TC 150 posts.) <b>NOTE:</b> For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with doc code 34.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
651	Debit (PJ)	B	Invalid Federal Tax Deposit	19, 24, 87, 97	Debits tax module for Federal Tax Deposits because of a dishonored check. If not accompanied by a secondary TC 280, a TC 286 generates. Valid MFTs are 01, 03, 09, 10, 11, 12 and 16.
652	Debit (PJ)	B	Correction of FTD Posted In Error	19, 24, 34, 97	Reverses TC 650 in whole or part by debiting the module. Debits Tax Module for Federal Tax Deposit posted in error when MFT is 01, 03, 09, 10, 11 or 34. <b>NOTE:</b> For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with doc code 34.
660	Credit (PJ)	I/B	Estimated Tax	17, 24, 34, 58	Credits tax module for amount of Estimated Tax paid. Credit is frozen from refunding or offsetting until a TC 590/591(BMF only) or a TC 150 posts. Applicable to Forms 990C, 990T, 990PF, 1040, 1041, 1041ES, and 1120 only. IMF: See UPC 198 and UPC 305.
660	Credit (PJ)	B	Federal Tax Deposit	19, 97	The transaction code that identifies the credit on the tax module as an FTD payment. Applicable MFTs that can be used with this TC are 02, 05, 33, 34 and 44.
661	Debit (PJ)	I/B	ES Payment or FTD Check Dishonored	I/B: 19, 24, 58, 87 B: 97	Debits tax module for the amount of a previously submitted Federal Tax Deposit. This is a Dishonored Check Transaction. If not accompanied by secondary TC 280, TC 286 is generated.
662	Debit (PJ)	I/B	Correction of 660 Processed In Error	I/B: 19, 24, 34, 58, 87 B: 97	Reverses a TC 660 or TC 666 in whole or in part by debiting the module. IMF/ BMF may reverse TC 430 remittance amount. BMF only: Debits tax module for Federal Tax Deposit posted in error when MFT 02, 05, 33, 34 or 44. IMF only: Records the transfer of under-claimed ES Credits which are frozen: Doc. Code 24 or 34 indicates the credits have been transferred to another account: the amount of the transaction is debited to the Tax Module and any balance is unfrozen: reverses the TC 430 remittance amount: TC 662 in zero amount releases frozen excess ES credits.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
666	Credit (NPJ)	I	Estimated Tax Credit Transfer In	Generated Transaction	When taxpayer claims more ES credits than are posted in tax module, settlement is frozen and a TC 667 is generated and resequenced to search the spouse's tax module. TC 666 represents the amount of ES credits transferred-in from the spouse's module (may be zero if none available or spouse's account is not found) and freeze is released. Also, credits to a deceased taxpayer's spouse's account. (Julian 999) Initialized when a CCC "F" return posts requesting credit elect.
667	Debit (NPJ)	I	Estimated Tax Debit Transfer Out	Generated Transaction	Debit transaction representing amount of ES Credits transferred to a spouse's account. Release Excess ES Credit Freeze.
670	Credit (PJ)	I/B/A	Subsequent Payment	All: 17, 18, 19, 24, 58 I/B: 34	If return has posted, credits the Tax Module with payment on account. If return has not posted, credits the Tax Module with prepayment on account. See UPC 198, and UPC 305. May carry a Designated Payment Code (DPC) (See section 11.11) Processing of TC 670 with secondary TC 460 use doc code 19.
671	Debit (PJ)	I/B/A	Subsequent Payment Check dishonored	19, 24, 58, 87	Records a dishonored check issued as a subsequent payment. IMF/BMF/IRAF: If not accompanied by secondary TC 280, TC 286 is generated, except for blocking series 800-899 (E.F.T. Payments). <b>Note:</b> For MFT 04, only valid for tax periods subsequent to 199412 not valid with doc code 34.
672	Debit (PJ)	I/B/A	Correction of 670 Processed In Error	All: 24 I/B: 34	Reverses a 670 in whole or in part by debiting the module. <b>Note:</b> For MFT 04, only valid for tax periods subsequent to 199412, tax period must end in '12', not valid with doc code 34.
673					Input of a TC 672 Changes an existing TC 670 to TC 673.
678	Credit (PJ)	B	Credits for Treasury Bonds	17, 24, 58	Credits Tax Module for amount of estimated tax paid by Treasury Bonds. Applies only to Estate Tax.
679	Debit (PJ)	B	Reversal of Credits for Treasury Bonds	24, 58	Reverses TC 678 in whole or in part by debiting the module.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
680	Credit (PJ)	I/B/A	Designated Payment of Interest	17, 18, 19, 24	Input to pay assessed and/or unassessed interest due without tolerance application. If unrestricted, updates interest paid field by the TC 680 amount. If the interest paid field exceeds the interest assessed field, generates TC 196 to the extent of paid unassessed interest due. Any portion that exceeds TOTAL interest due is applied to tax and penalty. The TC 680 amount which pays assessed interest is excluded when recomputing interest.
681	Debit (PJ)	I/B/A	Designated Payment Check Dishonored	19, 24, 58, 87	Records a dishonored check issued as a designated payment of interest and reverses the 680 transaction in whole or in part. If not accompanied by secondary TC 280, TC 286 is generated.
682	Debit (PJ)	I/B/A	Correction of 680 Processed In Error	All: 19, 24, 58, 87 I,B: 34	Reverses 680 credit in whole or in part by debiting the Tax Module. IMF/IRAF: When posted, computer automatically generates a TC 197 interest reversal (of TC 196) generated from the posting of TC 680 if interest has not been abated previously. TC 197 will not generate if interests restricted with TC 340/341.
690	Credit (PJ)	I/B	Designated Payment of Penalty	17, 18, 19, 24, 34, 58	Credits the Tax Module for a designated payment of a penalty assessment.
691	Debit (PJ)	I/B	Designated Payment Check Dishonored	19, 24, 58, 87	Records dishonored check issued as a designated payment of penalty and reverses the 690 transaction in whole or in part. If not accompanied by secondary TC 280, TC 286 is generated.
692	Debit (PJ)	I/B	Correction of 690 Processed In Error	19, 24, 34	Reverses a 690 credit in whole or in part by debiting the Tax Module.
694	Credit (PJ)	I/B/A	Designated Payment of Fees and Collection Costs	All: 17, 18, 19, 24, 58 I/B: 34	Designated Payment of Fees and collection costs. The money amount must be equal to or less than the net amount of unreversed TC 360's excluding amount of previously applied TC 694's. Will also go unpostable if there is no TC 360 present.
695	Debit (PJ)	I/B/A	Reverse Designated Payment of Fees and Collection Costs	All: 19, 24 I/B: 34	Reverses TC 694 in whole or part.



<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
700	Credit (PJ)	I/B/A	Credit Applied	24, 58	Credits Tax Module for a manually transferred amount. Will have corresponding debit TC 820 if amount is from a MF Account. Accounting credit posts in erroneous refund cases to prevent bill from generating. Credit will be reversed once refund repaid. For MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in "12". Not valid with doc code 34.
701	Debit (PJ)	I/B	Reverse Generated Overpayment Credit Applied	24	Reverses the generated 706 credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 706 date. CAUTION: When transaction dates are the same, sequencing matters. Multiple transactions must be processed either in the order the TC 706s occur or decreasing money amounts. The corresponding credit is TC 821.
702	Debit (PJ)	I/B/A	Correction of Erroneously Applied Credit	24, 58	Reverses TC 700 credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 700 date. The corresponding credit is TC 822. For MFT 04, only valid for tax periods subsequent to 199412, not valid with Doc Code 34.
706	Credit (NPJ)	I/B	Generated Overpayment Applied from Another Tax Module	Generated Transaction	An MCC computer generated transaction in the amount of a credit offset into a Tax Module. A TC 826 debit transaction is the corresponding entry. Before generating a refund, the computer analyzes all Tax Modules in the account and offsets the credit to any Tax Module with a balance past due.
710	Credit (PJ)	I/B	Overpayment Credit Applied from Prior Tax Period	48, 58	Credits Tax Module for amount of overpayment from prior year's return which taxpayer elects to apply to the succeeding year's estimated tax. If Document Code 48, it is transferred from one tax period to another within the ADP system and therefore must be accompanied by TC 830. Document Code 58 is used during conversion to ADP to transfer these credits from the District Office to the proper Tax Module on the Master File.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
712	Debit (PJ)	I/B	Correction of 710 or 716 Processed In Error	48	Reverses a TC 710 or 716 credit in whole or in part by debiting the Tax Module. Generally requires a counter entry of TC 710 to credit the correct Module. Releases excess ES Credit Freeze. Transaction date must match TC 710 or 716 date.
716	Credit (NPJ)	I/B	Generated Overpayment Credit Applied from Prior Tax Period	Generated Transaction	An MCC computer generated credit which applies the amount of credit elected and available from the preceding year's Tax Module. A TC 836 debit is generated for the amount of the credit. Applicable to Forms CT-1, 720, 940, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042 and 1120.
720	Credit (PJ)	I/B/A	Refund Repayment	45, 48	BMF/IMF Tax Module is frozen from offsetting and refunding unless TC290/291 is posted with Priority Code 8. IRAF is frozen from issuing CP 331 until posting of an Examination/DP Tax Adjustment, or any Doc. Code 24 transaction, or TCs 721 (BMF), 722, 820, 830, 843: or tax balance becomes zero or debit. Companion TC is 772 for interest amount.
721	Debit (PJ)	I/B/A	Refund Repayment Check Dishonored	45	Dishonored taxpayer's check: may be equal to or less than the 720. Companion TC is 770 for interest amount. If not accompanied by secondary TC 280, TC 286 is generated.
722	Debit (PJ)	I/B/A	Correction of 720 Processed In Error	48	Taxpayer's correction or adjustment made to refund repayment. Companion TC is 770 for interest amount.
730	Credit (PJ)	I/B/A	Overpayment Interest Applied	24, 58	Credits Tax Module for a manual transfer of an overpayment of interest. Document Code 24 records a transfer with the ADP system and generally requires a corresponding TC 850 debit. Doc. Code 58 transfers such overpayment to the MF from a non-ADP return. Reversed by a TC 732.
731	Debit (PJ)	I/B	Reverse Generated Overpayment Interest Applied	24	Reverses the generated TC 736 interest credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 736 date.
732	Debit (PJ)	I/B/A	Correction of 730 Processed in Error	24, 58	Reverses TC 730 interest credit applied in whole or in part by debiting the Tax Module. Transaction date must match TC 730 date.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
736	Credit (NPJ)	I/B	Generated Interest Overpayment Applied	Generated Transaction	Records the computer generated transfer of an interest refund to a Tax Module in debit (underpaid) status. Credits the module for the amount of interest, whichever is less. The corresponding debit is a TC 856. Reversed by a TC 731.
740	Credit (PJ)	I/B/A	Undelivered Refund Check Redeposited	45	BMF/IMF: Freezes module from refunding and causes issuance of CP 31 for IMF or CP 231 for BMF (undelivered refund check notice). If any module in the account is in 740 Freeze condition; IMF-Freeze condition is released by the posting of TC 018, or BMF-Freeze condition is released by TC 018 or an address change posting, the frozen credit is released for subsequent reissuance of the refund. IRAF: To post, TC 740 must agree with unreversed TC 840 or 846 on amount. No issuance of Form 1664-IRS. "UNDL REF" Transcript will be issued when unreversed TC 740 is present and name and/or address change is posted. "RFNDBLE CR" (IRAF) Transcript will be issued when module balance changes and results in a credit balance except when module balance change is the result of a TC 740.
742	Debit (PJ)	I/B/A	Correction of 740 Processed In Error	45	Must match an unreversed TC 740 on date and amount to post. After posting, if the amount of the TC 740 transaction is zero, the 740 Module Freeze is released.
756	Credit (NPJ)	B	Interest on Overpayment Transferred from IMF	Generated Transaction	Posts interest generated on an IMF overpayment transferred to a BMF Tax Module in debit (underpaid) status. Credits module with amount of interest or amount of underpayment whichever is less. Corresponding debit is TC 876.
760	Credit (PJ)	I/B/A	Substantiated Credit Payment Allowance	48	Credits the Tax Module for a payment which was substantiated as having been paid, but not posted to the MF.
762	Debit (PJ)	I/B/A	Correction of TC 760 Processed In Error	48	Reverses TC 760 in whole or in part by debiting the module.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
764	Credit (NPJ)	I	Earned Income Credit	47, 54	Posts Earned Income Credit generated from line items from Adjustments. The Credit is for full years except decedents for tax periods ending 12/31/1975 through 11/30/1977. The Credit is available for offset, refund or credit elect.
765	Debit (NPJ)	I	Earned Income Credit Reversal	47, 54	Reverses TC 764 or 768.
766	Credit (NPJ)	I/B	Generated Refundable Credit Allowance	47, 54	MCC generated to allow a refundable credit (other than ES or excess FICA) which was verified on a Form 720, (abstract #11 amount) 941, 942, 943, 945 (Advanced Earned Income Credit) 990C, 990PF, 990T, 1040, 1040C, 1041, 1120 or 1120S return but not previously posted to the Tax Module, or from the appropriate line item adjustment of an Examination or DP Tax Adjustment. Includes credit allowed for gasoline tax paid, credit from Regulated Investment Co., or Covenant Bonds with item reference 334 (199312-199411 only) for installments of 1993 additional taxes.
766 w/ OTN	Credit	I/B	IRS TOP Offset Reversal	47, 54	Reverses a prior posted TC 898, TOP Offset, when input with the same offset trace number (OTN)
767 (NPJ)	Debit	I/B	Generated Reversal of Refundable Credit Allowance	47, 54	A generated error correction which reverses a TC 766 credit allowance posted in error. Results from the appropriate line item adjustment of an Examination or DP Tax Adjustment with item reference 334 (199312-199411 only) for installment of 1993 additional taxes.
767 w/ OTN	Debit	I/B	Rejected TOP Offset Reversal	47, 54	Reverses a prior posted TC 766, TOP offset reversal, when input with the same offset trace number (OTN). <b>Caution:</b> This transaction must not be input except to correct a TC 766 on the FMS Reject Listing.
768	Credit (NPJ)	I	Earned Income Credit	Generated Transaction	Posts Earned Income Credit which is generated from information received from Code and Edit.
770	Credit (NPJ)	I/B/A	Credit Interest Due Taxpayer	45, 47, 48, 54	Credits the Tax Module to allow credit on overpayment. Includes restricted interest on overpayment or offsetting interest adjustment to TC 721, 722 or 840. Overpayment interest is not computer generated until module balance reaches zero.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
771	Debit (NPJ)	B	Interest Reversal Prior to Refund Issuance	48	Reverses amount of interest (TC 770 or 776) included in refund deletion. Accompanies TC 842.
772	Debit (NPJ)	I/B/A	Correction of 770 Processed In Error or interest netting	45, 47, 48, 51, 54	Reverses a 770 or 776 transaction in whole or in part by debiting the Tax Module. When secondary to TC 720, it represents an offset to the original TC 776 allowance. Manually calculated debit interest that is charged at credit interest rates when "netting" is applicable.
776	Credit (NPJ)	I/B/A	Generated Interest Due on Overpayment	Generated Transaction	BMF/IMF: Credits the Tax Module for the amount of computer generated interest due when a Tax Module is overpaid as the result of a credit or an abatement. If restricted credit interest was previously posted to the Tax Module, interest must be manually computed. IRAF: Generated from posting of TC 742 or 843 for amount of credit (TC 777) interest that was generated upon posting of a TC 740 or 841.
777	Debit (NPJ)	I/B/A	Reverse Generated Interest Due Taxpayer or interest netting	Generated Transaction	Generated from the posting of TC 740 or 841 to reverse the generated interest amount allowed on latest dated refund (TC 840 or 846) when a TC 740 (undeliverable refund check) or a TC 841 (Cancelled Refund Deposit) posts. Also generated debit interest that is changed at credit interest rates when "netting" is applicable. An interest netting TC 777 is generated with "999" in the Julian Date of the DLN to identify the transaction as "netted interest".
780		I/B/A	Master File Account Compromised	77	To post, a return (TC 150) and an unreversed TC 480 must be posted. Issuance of OIC transcripts is continued. (1) Unreversed TC 780 generates OIC Transcript whenever module net balance changes. BMF: Releases TC 480 freeze, but does not stop issuance of transcripts. Freezes module from offset in. Prevents computer calculation of interest and FTP. IMF: Prevents computer generation of credit or debit interest. Credits are frozen from refunding in all tax modules of the account for 8 weeks; also, credits in the affected tax module are frozen from offsetting in or out. 78 Hold released by TC 781, 782, 788.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
781		I/B/A	Defaulted Account Compromise	77	Reverses all previously posted TC 780 transactions in the module. OIC Transcript is issued in cycle of posting and discontinues further OIC Transcripts. IMF/IRAF: Releases Credit/Debit Interest, FTP Restrictions and 780/480 Indicators. BMF: Releases interest and FFTP computation restrictions.
782		I/B/A	Correction of 780 Processed In Error	77	Records the correction of 780 posted in error. Reverses all previously posted TC 780 transactions in the module. BMF/IMF: Does not stop transcripts. Tax Module reverts to status under TC 480. IMF: Re-freezes the Tax Module against offsetting out and refunding. IMF/IRAF: Releases debit/credit interest restriction. IRAF: Suppresses issuance of CP 331. BMF: Releases interest and FFTP computation restrictions.
788		I/B/A	All Collateral Conditions of the Offer Completed	77	To post, an unreversed TC 780 must be posted. Records the closing of an accepted Offer-in-Compromise. Issuance of future OIC transcripts is discontinued. BMF/IMF: Account and Tax Module is released for offsetting and refunding insofar as pertains to OIC freeze. Credit/Debit interest restriction (and FTP on BMF) established from the posting of TC 780 are retained. IRAF: CP 331 issued if module is in Credit Balance.
790	Credit (PJ)	B/A	Manual Overpayment Applied from IMF	A/B: 24 B: 34	Manually applied overpayment credits transferred from the IMF to the BMF or IRAF. IMF credits are not applicable to taxpayers with a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement Corresponding debit is TC 890. Will unpost unless TC130 present.
792	Debit (PJ)	B/A	Correction of 790 Processed In Error	B/A: 24 B: 34	Reverse TC 790 or 796 in whole or in part by debiting the tax module. Transaction date must match TC 790 or 796 date. The corresponding credit is TC 892.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
796	Credit (NPJ)	B/A	Overpayment Credit from IMF	All: Generated Transaction A: 29	<p>Credits the tax module for an amount of IMF overpayment transferred to the BMF or IRAF. The credit is for the lesser of the amount of the IMF overpayment or the IRAF/BMF underpayment. IRAF credits will be generated before BMF credits are generated. A corresponding TC 896 debit is posted to the IMF for each credit.</p> <p>IRAF: Generated when IRAF Excise Tax is present at 1040 settlement. If the taxpayer and spouse each have an IRAF account and they file jointly, credit may be to either of the IRAF accounts.</p> <p>BMF: Generated when a taxpayer overpays his/her IMF account by</p> <p>BMF account. Not applicable if this account contains a Form 706, 709, 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227 filing requirement or tax module. Reversed by a TC 792.</p>
800	Credit (PJ)	I/B	Credit for Withheld Taxes	48, 51	Identifies a manually prepared transaction for the input of Claimed Withholding and Excess FICA Taxes collected at source.
802	Debit (PJ)	I/B	Correction of an 800 Processed In Error	48, 51	Reverses an 800 in whole or in part; debits the tax module for amount of transaction.
806	Credit (NPJ)	I/B	Credit for Withheld Taxes and Excess FICA	Generated Transaction or 54	Credits the tax module for the amount of withholding taxes and excess FICA claimed on a Form 1040 or 1041 (198712 & later) return. May also be generated by appropriate line adjustment on an Examination or DP Tax Adjustment.
807	Debit (NPJ)	I/B	Reversed Credit for Withheld Taxes	Generated Transaction or 54	Reverses the TC 800 or 806 credits in whole or in part by posting a debit to the tax module. MCC computer generated from the appropriate line adjustment of an Examination or DP Tax Adjustment.
810		I	Refund Freeze	77	To freeze the module from refunds, offsets and credit elect. TC 810 with Code 1 indicates prefiling notification. Code 2 indicates ATSDT (Abusive Tax Shelter Detection Teams). Code 3 earned Income Credit Check Freezes YR input. Contact Examination Branch if this transaction needs to be input.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
811		I	Reverse Refund Freeze	77	Reverses TC 810 in whole or in part. TC 811 with zero will reverse the TC 810 and allow release of all credit (providing no other freezes are in effect).
820	Debit (PJ)	I/B/A	Credit Transferred	24, 58	Manually transfers previously posted credit amount to another tax module, another account, excess collections, or other destination as required. BMF/IMF Releases Assessment Statute Expiration Freeze for Doc. Code 24 only. <b>CAUTION:</b> CREDIT MUST BE AVAILABLE ON MASTER FILE AT TIME OF POSTING OR WILL UNPOST. IMF: SEE UPC 175. BMF: SEE UPC 325. The corresponding credit is TC 700. <b>NOTE:</b> Form MFT 04, only valid for tax periods subsequent to 199412. Tax period must end in '12'. Not valid with 34 Doc code.
821	Credit (PJ)	I/B	Reverse Generated Overpayment Credit Transferred	24	Reverses the generated TC 826 overpayment credit transferred in whole or in part by crediting the tax module. Transaction date must match TC 826 date. CAUTION: When transaction dates are the same, sequencing matters. Multiple transactions must be input in the order that the TC 826's occur. The corresponding debit is TC 701.
822	Credit	I/B/A	Correction of an Overpayment Transferred In Error	24, 58	Reverses TC 820 in whole or in part by crediting the Tax Module. The corresponding debit is TC 702. NOTE: For MFT 04, only valid for tax periods subsequent to 199412. Not valid with 34 doc code.
824	Debit (PJ)	I/B	Overpayment Credits Transferred to Another or to Non-MF Accounts	24, 58	Transfers overpayment credits frozen by TC 130 Account Refund Freeze. Releases TC 130 Account Refund Freeze. IMF: See UPC 168 and 175. BMF: See UPC 325.
826	Debit (NPJ)	I/B	Overpayment Transferred	Generated Transaction	An MCC computer generated debit for the amount of overpayment credit transferred to another tax module within this taxpayer's account. The corresponding credit is 706.



Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
830	Debit (PJ)	I/B	Overpayment Credit Elect (Transferred) to Next Periods Tax	48	Debits the tax module for the amount of credit elected to be transferred to the following period with same type of tax. A manual transfer. The corresponding credit is 710. Release Hold Refund Freeze. CAUTION: Credit must be available on Master File at time of posting or it will be unpostable. IMF: See UPC 175. BMF: See UPC 325.
832	Credit (PJ)	I/B	Correction of Credit Elect Transfer	48	Corrects an 830 or 836 transaction posted in error. Transaction date must match TC 830 or 836 date.
836	Debit (NPJ)	I/B	Overpayment Credit Elect Transferred to Next Periods Tax	Generated Transaction	A debit for the amount of overpayment elected to be applied to the following tax period. MCC computer generated upon posting a Form CT-1, 720, 940, 940EZ, 941, 943, 945, 990C, 990T, 990PF, 1040, 1041, 1042, 1120 if a credit amount exists.
840	Debit (PJ)	I/B/A	Manual Refund	45	Designates a manual refund was issued prior to or after a return (TC 150) has posted. If return has not posted, freeze module from refunding or offsetting out. Refer to Freeze Code -X in Section 8.
841	Credit (PJ)	I/B/A	Cancelled Refund Check Deposited	45, 48	Credits the tax module for the amount of the transaction from a refund check (TC 840 or BMF/IMF 846) which was cancelled. BMF/IMF: Module is frozen from offsetting or refunding. (Exception: Refunds that have been recertified are not frozen. Block and serial no. 88888.) is released by: BMF—An Examination or DP tax adjustment Doc. Code 24 or 34; TC 820, 830 or 843; when tax module balance becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. It is used on Non-Master File to assess the amount that has been erroneously abated.

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842	Credit (PJ)	B	Refund Deletion	48	The transaction will delete the scheduled refund prior to its release to the Treasury Disbursing Center. The transaction is posted to the BMF tax module as a credit. Companion TC is 771 for interest amount. Tax module is frozen from offsetting or refunding unless TC 290/291 is posted with Priority Code 8. It is released by: Examination or DP Tax Adjustment; Doc. Code 24 or 34; TC 820 or 830; or tax module balance becomes zero or debit; or by TC 571 or 572 if a TC 570 has posted. Item is not journalized but is fully controlled.
843	Debit (PJ)	I/B/A	Check Cancellation Reversal	45	Reversal of erroneous TC 841. Date and amount must match those of the TC 841 being reversed.
844		I/B/A	Erroneous Refund	77	Zero amount transaction which identifies tax module containing an erroneous refund. Must find an unreversed TC 840 or 846 to post. Freezes entire account from refunding. Freezes any modules with a TC 844 present from offsetting in or out. Refer to -U Freeze in Section 8. Generates "TRANS-844" Transcript for any module that the net module balance has been changed and is credit.
845		I/B/A	Reverse Erroneous Refund	77	Zero amount transaction. Reverses TC 844. Must find an unreversed TC 844 to post.
846	Debit (NPJ)	I/B	Refund of Overpayment	Generated Transaction	Debits the tax module for the amount of overpaid tax (plus applicable interest) to be refunded to the taxpayer.
850	Debit (PJ)	I/B/A	Overpayment Interest Transfer	24, 58	Manually transfers interest on overpayment to another tax module and generally requires a corresponding 730 credit.
851	Credit (PJ)	I/B	Reverse Generated Overpayment Interest Transfer	24	Reverses TC 856 in whole or in part by crediting the tax module.
852	Credit (PJ)	I/B/A	Correction of 850 Processed In Error	24, 58	Corrects 850 transaction by posting a credit to the tax module.
856	Debit (NPJ)	I/B	Overpayment Interest Transfer by Computer	Generated Transaction	Debits the tax module for the amount of interest which can be transferred and applied to a tax module in debit (balance due) status. The corresponding credit is TC 736.

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860		I/B/A	Reverses Erroneous Abatement	51	Reverses erroneous abatement after statute of limitations has expired. (Does not post to Master File.)
876	Debit (NPJ)	I	Interest on Overpayment Transferred to BMF	Generated Transaction	Posts interest generated on an IMF overpayment transferred to a BMF tax module in debit (underpaid) status. Corresponding credit is TC 756.
890	Debit (PJ)	I	Manual Transfer of Overpayment Credits to BMF	24	Manual transfer of overpayment credits from the IMF for application to the BMF or IRAF. (BMF credits cannot be applied to taxpayers filing Form 990, 990C, 990PF, 990T, 1041, 1041A, 1065, 1120, 4720 or 5227.) The corresponding credit is TC 790. Will unpost unless TC 130 is present.
892	Credit (PJ)	I	Correction of TC 890 Processed In Error	24	Reverses TC 890 or 896 in whole or in part by crediting the tax module. Transaction date must match TC 890 or 896 date. Corresponding debit is TC 792.
896	Debit (NPJ)	I/B	Overpayment Credit Offset	Generated Transaction or 29	TC896 with AG/SA code represents a previously posted DMF offset. A DMF TC 896 will no longer occur after after 1/11/1999.
897	Credit (NPJ)	I/B	DMF Offset Reversal	47, 54	Credits the tax module with the amount of DMF offset reversal requested. Reverse in whole or in part an associated TC 896 with a matching agency and subagency. BMF: Valid on Form 1120.
898		I/B	FMS TOP Offset	Generated Transaction	Treasury Offset Program (TOP) offset initiated by FMS. Posts with the trans date and DLN of the refund from which it originated. It has a memo amount, an Offset Trace Number (OTN), and an XREF SSN. TC 898 reduces the amount of the refund with which it is associated. Reversed by a TC 766 with the same OTN or TC899 with same OTN.
899		I/B	FMS TOP Offset reversal or Agency Refund/ Reversal	Generated Transaction	TOP offset reversal initiated by FMS. Posts with a type code, memo amount, and OTN. Reverses a prior posted TC 898 with the same OTN. Type 1 - FMS TOP offset reversal. Type 2 - Agency refund of TOP offset. Type 3 - FMS refund of TOP offset. Type 4 - Agency refund reversal.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
901		I/B/A/ E	Delete IDRS Indicator	79	Service Center request to delete a specific entity or tax module from the TIF (IDRS) based upon the FLC. Does not post to Master File.
902		I/B/A/ E	Service Center IDRS Indicator	79	Service Center request to put a specific entity or tax module on the TIF (IDRS). The requested module data will be displayed on IDRS in approximately 2 weeks and will remain on IDRS for 3 weeks unless other action established a longer retention. If no account or modules exists a Master File, a TC 904 is generated. Does not post to Master File.
903		I/B/A	Master File IDRS Entity Delete	Generated Transaction	MCC computer generated to indicate that an entity was deleted by TC 020. Does not post to Master File.
904		I/B/A/ E	Notify IDRS Entity or Module not Present	Generated Transaction	Generated by MCC to notify IDRS that the entity or tax module requested by TC 902 is not present on the IMF/BMF. TC 904 will identify the Retention Register D.O. if the module has been removed. Doc Code 99 (4th & 5th digit of the 904 DLN) indicates TIN is present but module requested is not. With Doc Code 79, TIN is not present/ Name Control incorrect.
910		I/B/A	Intelligence Hold	77	Identifies an account assigned to Criminal Investigation Division. Prevents entity or tax modules from being removed from the Master File as an Expired Account. IRAF: Causes subsequent IRAF transactions to be unpostable.
911		I/B/A	Completed Criminal Investigation	77	Reverses TC 910 freeze.
912		I/B/A	Criminal Investigation	77	Reverses TC 914 freeze.
914		I/B/A	Active Criminal Investigation	77	Identifies a tax module assigned to the Criminal Investigation Division. Establishes modular freeze which causes all transactions except the following to be unpostable: IMF only—Corr. UPC 183; IMF/BMF—TC 428, 910, 912, 920 and 99X; BMF only—Corr. UPC 333, TC 019, 424 (SPC 049), IRAF Corrected Unpostable Code 733. BMF/IMF: Prevents entity or tax modules from being removed from the MF as an expired account.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
915		I	Partial Reversal Refund Scheme	77	Addresses a specific tax module and releases a credit for refund or offset in the cycle of posting if there is an unreversed TC 916 or 918 present.
916		I	Active Criminal Investigation Refund Schemes Freeze	77	Posts to a specific tax module and establishes a Refund Scheme Freeze in the tax module.
917		I	Reverse Criminal Investigation Refund Schemes	77	Reverses a TC 916.
918		I/B	Criminal Investigation Refund Schemes 918	77	Posts to entity and establishes a Refund Schemes Freeze in all tax modules in the account.
919		I/B	Reverse Refund Scheme 918	77	Reverses a TC 918.
920		I/B/A	IDRS Notice Status	79	Records notice Records in the Status History Section of the tax module, the status, date and amount of taxpayer balance due notices generated by IDRS. Does not post to Master File.
922		I	IRP Underreporter	Generated Transaction or 77	IRP Underreporter status transaction. Posts to tax module balance section. The transaction date and process codes are updated by subsequent TC 922. Will not affect status history section. See "Underreporter Process Codes", Section 8.
924		I	IRP COMM, IRP Communication	77,99 or Generated Transaction	IRP communication transaction. Posts to IMF. Posted TC 924 is updated by all other 924s. TC 924 may be input from IRP or generated by Master File when: TC 300 Ref +S7890; or TC 140 or 922 with Int/Div field of \$500 or more. Also refer to Back-up Withholding, Section 11.
930		I/B/E	Return Required Suspense	I/B 78, E 77	Generates Service Center Notice CP 98/198/498 when TC 150 posts to a module containing TC 930. EPMF: Posts to a Plan Return Module when an unreversed return is not present in the module. A transcript is produced when an unreversed TC 150 posts.
932		I/B	Reverse Return Required Suspense	78	Reverses a TC 930.

<b>Trans Code</b>	<b>DR/CR File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
960	I/B/E	Add Centralized Authorization File Indicator Reporting Agents File	77	Adds CAF indicator to the module. Causes notices and/or refunds to be sent to authorized representative. Also can be generated when a TC 150 or 620 (BMF) with a significant CAF code posts and an unreversed TC 960 is not already posted. Also posts to the entity and sets the Magnetic Tape Indicator.
961	I/B/E	Reverse Centralized Authorization File Indicator	77	Reverses TC 960 and zeros module CAF indicator. BMF: For Reporting Agents File, posts to the entity, and zeros the Magnetic Tape Indicator.
962	I/B/E	Update Centralized Authorized File Indicator	77	Updates CAF Indicator in the module; does not reverse TC 960. BMF: For Reporting Agents File, posts to the entity and updates the Magnetic Tape Indicator.
970	B	F720 Additional Schedules; or  F945 liability amounts from F945-A and related dates  F941 liability amounts from Schedule B and related dates	Generated Transaction	Generated when MFT 03 TC 150 posts with data transcribed from accompanying F8743.  Generated when MFT 16 TC 150 posts with data transcribed from accompanying F945-A.  Generated when MFT 01 TC 150 posts with data transcribed from accompany Schedule B.
971	B/I	Amended/Duplicate Return Cross Reference TIN/Tax Period Data - Bankruptcy Abatement	77	Used to post identifying XREF TIN/Tax period data whenever a TC 150 976/ 977 return has been posted to an incorrect TIN/Tax Period, or an amended return has been received (CC10, 12-15). (See Section 8 for action codes.) When inputting 971 on FRM77, transaction date must be return received date as posted on IDRS or CFOL.
972	B/I	Reverses Amended/Duplicate Return XREF TIN/Tax Period Data	77	Used to reverse TC 971.
973	B	Application for Tentative Refund F1139 Processed	84	Identifies receipt of Form 1139 application of tentative refund for corporation (valid for input after 4/1/1993).

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
976	Credit	B	Posted Duplicate Return	Generated Transaction	Identifies the input return (TC 150) which caused a duplicate posting condition. Also, identifies an amended return (TC 150 with Condition Code G). CP 193 will be issued unless unreversed TC 420 or 424 posted; in that case, CP 293 will be issued. Except for Forms 1065, with PIA Codes of 6212 or 6218, tax module is frozen from offset/refund until an Examination (TC 30X) or DP adjustment (TC 29X) is posted subsequent to TC 976 posting.
976	Credit	I/A	Posted Duplicate Return	Generated Transaction	Identifies the input return which causes a duplicate posting condition. TC 150 is replaced with TC 976 by computer. IMF: CP 36, Notice of Duplicate Return is issued. Prints CP 29 Indicator on CP 36 if module contains an amended return with other than Doc. Code 54; amended return freeze was on in module at beginning of cycle; and current processing cycle is later than 19 cycles from normal return due date. Tax module is frozen from offsetting and refunding until released by an Examination (TC 30X) or DP Tax (TC 29X) Adjustment. IRAF: CP-336 (IRAF) Notice of Transcript of duplicate return is issued.
977	Credit	I/A/E	Posted Amended Return Posted Consolidated Generated Amended, Late Reply, or DOL Referral	Generated Transaction	Identifies an input return which contained Condition Code G (Amended), or an IMF 1040X (identified by Block number 200-299). TC 150 is replaced with TC 977 by computer. An amount posted with TC 977 is a remittance amount and does not reflect adjustment in liability. Any subsequent adjustment will be input via TC 29X or 30X. IMF: If an original return is not posted, CP 29 or 729 notice of amended return is issued 19 cycles after the due date of the return. Tax module is frozen from offset out and refund until released by the original return (except 1040X). IRAF: CP 336 is issued if a TC 150 is not posted within 26 cycles of a TC 977 posting. EPMF—Identifies an EPMF return which contained CCC-G, L, or Q and indicates that it has been consolidated with the original and the new data has been retranscribed and overlays posted data.

<b>Trans Code</b>	<b>DR/CR</b>	<b>File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
980		B	W-3/1096 Transaction	Any	Information from Forms W-3 and 1096 post to the CAWR module.
982		B	CAWR Control DLN Transaction	35, 41, 42, 43, 47, 51, 54	Transaction posted to the CAWR module whenever the Control DLN of a 941/942/943 tax module is that of an Audit or DP adjustment or Doc. Code 51 assessment transaction. Generated with special DLN to MFT 88 tax module to indicate related MFT 01/04/11/16 TC 1501 29X/30X unposting UPC 322.
984		B	CAWR Adjustment Transaction	30	Service Center transactions which will post to the CAWR module and make adjustments to the module accumulators.
986		B	CAWR Status Transaction	30	Service Center transactions which will post to establish various status codes on the CAWR module. They will be entered to generate notices, reanalyze modules, close cases, etc. ATC986 with Status 90 denotes a case sent from SSA to IRS.
990		I/B/E	Specific Transcript	99(BMF), 56(IMF), 92(IRP), or Generated Transaction	Generates a SPECIFIC transcript for the particular Tax Module designated by the MFT Code and Tax Period.
991		I/B/A	Open Module Transcript	Generated Transaction	Generates OPEN MODULE transcript of all open tax modules (debit or credit). Transcript will also indicate the current FR Codes of the account.
992		I/B/E/A	Complete or Tax Class transcript	56 (IMF), 99 (BMF), or Generated Transaction	BMF: MFT 00 generates a complete transcript of all tax modules within the account regardless of the balance. Other than MFT 00 generates a transcript of every module within the specified MFT. With Doc. Code 99, generates Tax Class Transcript. IMF/IRAF: Generates a complete transcript.
993		I/B/A	Entity Transcript	Generated Transaction	Generates an ENTITY transcript listing name line(s) and all transactions posted to the Entity module of an account.
994		I	—	Generated Transaction	Indicates that two accounts failed to merge; causes a complete account transcript to be generated. Does not post to Master File.



<b>Trans Code</b>	<b>DR/CR File</b>	<b>Title</b>	<b>Valid Doc. Code</b>	<b>Remarks</b>
995	I/B	—	Generated Transaction	IMF: Indicates difference in validity status; causes a complete account transcript to be generated. Does not post to Master File. BMF: identifies UPC 305 transcript.
996	B/I	Follow-up on Uncollectible	Generated Transaction	Transmits information on IMF accounts containing TC 130 with closing codes 03, 12 and 24-32 to the BMF cross-reference which has been 53'd to reactivate the BMF account if the closing code condition has been met on the IMF. Updates entity.
998	B	Update Entity Information	Generated Transaction	Generated when TC 150 for MFT 51 posts with name line or spouse SSN. Also generated when TC 150 for MFT 52 posts with Date of Death different from DOD already posted.
999	A	Update DLN	Generated Transaction	Indicates an IMF transaction which updates the IRAF control DLN.

## **2 MF and IDRS Collection Status Codes**

The Master File codes are MCC computer generated as a result of the computer analysis after a transaction has posted to the Master File. The Status Code designates the current collection status of the module and will appear on the MCC transcripts and on IDRS. The ten-digit abbreviations appear on the MCC transcripts only. IDRS Status Codes which are unique to IDRS or vary in meaning from similar MF status codes are identified by \*. (Reference LEM Internal Revenue Manual, 3(27)(68)0)

<b>Code</b>	<b>File</b>	<b>Abbreviation</b>	<b>Explanation</b>
00	I/B/A	RT NOT FIL	Module is established but return is not filed.
02**	I/B/E	DEL STATUS	Return not posted; letter of inquiry mailed.
03**	I/B/E	TDI STATUS	IDRS in delinquency status. **NOTE: 02 and 03 Status Code are modified and further explained by Status Indicators following the Status Codes. (See Sec. 11 for a definition of these indicators)
04	I/B/A	EXT FILING	Extension of time for filing granted. (Date of status is extension application filing date.) Installment basis, when applicable, to Forms 990C†, 990T† and 1120†.
05	B	7004 UNDER	7004 filed, underpaid installment notice sent. (990C†, 990T†, 1120† modules only.)
06	I/B/E	NO DEL RET	Delinquent return not filed. Collection activity suspended while period posts to the Master File.
10	I/B/A/ E	RT NT EVEN	Return is filed or assessed or, if MFT 13, TC 240 posted, no tax liability or even balance on filing.
11	B	MOD BAL	CAWR module in balance.

<b>Code</b>	<b>File</b>	<b>Abbreviation</b>	<b>Explanation</b>
12	I/B/A	R OP OR PD	Return is filed or assessed or, if MFT 13, TC 240 posted, overpaid or subsequently collected.
*12	N		Full Paid-generated in response to Command Code STAUP or when TC 291 appends to a module in IDRS Status 89 and the
13	B	R INSF REM	Return filed and assessed; inquiry letter sent regarding insufficient installment remittance—Form 990C, 990T, 1120, 2290 and 4638† only. Credit cannot be offset into the module.
14	B	INSTAL MBL	Form 1041 (without CC 5), or Form 706, 706NA, 4638, * 990C, 990T, 1120 and 2290 return is filed and assessed; or returns with Condition Code 5 (1120, 1041, 990C†, 990T†) filed and assessed. Balance due—installment basis and/or manual billing operations; no billing or computation of interest on the computer. Generate CP 191 BMF Transcript Notice whenever there is a deferred action 32 for current cycle or whenever a transaction posts to a module in other than TDA status with this status present in the Status History Section. Form 1120, 990C and 990T must have CC 5.
16	B	1 NB DUE	CAWR 1st Notice
18	B	BAL DU DEF	Form 706 return filed and assessed; balance due with no installment, however, settlement payment deferred for 26 cycles or until Treasury Bond payment (TC 678) is posted. Suppress notices.
19	I/B/A	R BAL NDUE	Return filed and assessed balance due date (current 23C plus 10 days) is less than RDD as extended. First notice issued.
20	B	RET INSTAL	Return filed and assessed—installment basis and current—Forms 990C, 990T, 2290, 4638† and 1120 only. Credits cannot be offset into the module.
20	B	RET INSTAL	Return filed and assessed.
20	I	IDRS CP 501 NOTICE ISSUED	Return filed and assessed; First Notice issued. No longer being input but can be present on file.
21	I/B/A	IMF SETTLEMENT NOTICE	Return is filed and assessed or, if MFT 13, TC 240 posted—First Notice issued. Also update to Status 21 in the cycle the duplicate freeze is present and TC 606 criteria are met.
22	I/B/A	TDA REG	Return filed and assessed; or, if MFT 13, TC 240 posted TDA issued, ACS. If module overpaid in Status 22, the status will not be updated to status 12 until the assessed module balance has been reduced to zero.
22	B	TDA REG	Return is filed and assessed; TDA issued, ACS, Queue, ICS, or paper.
*22	N		TDA—Generated when one or more modules balance due meets the established TDA tolerance, or in response to CC STAUP.
23	I/B/A	BELOW TOL	Return is filed and assessed or, if MFT 13, TC 240 posted—Module Balance below TDA tolerance.
*23	I B		Below TDA Tolerance—Generated when a module is used in computing aggregate IDRS Module Balance, and the module does not qualify for an IDRS Notice at time of analysis. This status could also be generated from IDRS status 51 analysis.

<b>Code</b>	<b>File</b>	<b>Abbreviation</b>	<b>Explanation</b>
*23	N		Tolerance—Generated when a module is used to compute the aggregate IDRS Module Balance and the module does not qualify for a notice at time of analysis—Relay Tolerance.
*24	I/A/B	TDA REG	Return filed and assessed; TDA issued, awaiting paper or ICS assignment, Queue. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
*26	I/A/B	TDA REG	Return filed and assessed, TDA issued, awaiting paper or ICS assignment, CFF. See BMF status 22 entry and note that BMF carries all TDAs as status 22 on Master File.
26	B	1 NNNB DU	CAWR 2ND Notice
28	B	MAN NOT	CAWR Manual Correspondence Issued.
29	I/B/A	TRANS OUT	Account transferred out. Transactions other than TC 370 with secondary TC 402 (IMF), or TC 402 (BMF) attempting to post to the account are unpostable, UPC 311 (BMF); or UPC 186 (IMF).
*29	N		Transferred out—Generated in response to Command Code STAUP. Indicates module balance has been transferred to another file.
31	B	CLOS EXAM	CAWR Closed to Examination.
32	B	CLOS COLL	CAWR Closed to Collection.
34	B	CLOSED	CAWR Closed.
37	B	CAWR	CAWR closed No reply.
39	B	CAWR	CAWR closed UNDEL.
*41	I/B		Stay of Collection (Negotiable Collateral)—Generated when TC 524 with Closing Code (CC) 41 pends to a module. This status suspends all notices except those called for in Collateral Agreements.
*42	I/B		Stay of Collection (Non-Negotiable Collateral)—Generated when TC 524 with CC 40 or 42 pends to module. This status suspends all notices except those called for in Collateral Agreements.
*43	I/B		Stay of Collection (Combat)—Generated when there is a combat freeze on the account and the module is in an active notice or TDA status. TC 500 with CC 50 pends to module. This status suspends all notices except those called for in Combat Deferments.
*44	I/B		Stay of Collection (Military)—Generated when TC 500 with CC 51 pends to a module. This status suspends all notices except those called or in Military Deferments.
*46	I/B		Expired Stay of Collection (Military/Combat)—Generated when a TC 550 pends to a module in IDRS status 43 or 44. This status initiates action for issuance of a Military/Combat Suspension Notice and TDA.
*47	I/B		Temporary Freeze—Generated when a TC 470 with no CC pends to a module in IDRS notice status. This status suppresses all IDRS balance due notices up to a maximum of 15 cycles, unless reversed by TC 472 or released by 29X, 30X.
*48	I/B		Generated by Command Code STAUP when status 20, 22, 24, 26, 54, 56 or 58 is requested with a significant (non-zero) number of cycles to delay. Suppresses the IDRS balance due notice for up to 15 cycles, depending on control base information.

Code	File	Abbreviation	Explanation
*49	I/B		Deleted transaction—Generated when certain transactions which altered the IDRS Status, are deleted. Initiates analysis to recover prior IDRS status.
*50	I/B		Revise IDRS Status—Generated by CC STAUP when status 20, 22, 24, 26, 54, 56, 58 is requested and number of cycles requested is 00. Causes module to be accelerated to the requested notice/TDA status.
*51	I/B		Undelivered Notices—Generated by input CC STAUP 5100 if master file status 19 or 21 is present. Accelerates final notice.
*53	I/B		Currently not Collectible Account—Generated when TC 530 with CC 01-08 or 10-39 pends or posts to a module or when TC 470 with 90 or 93 pends or posts to a module. This status suppresses all IDRS balance due notices.
53	N		Currently not Collectible—Generated when TC 530 pends to a module with CC 01-08 or 10-39.
54	I	2nd Notice	IDRS CP 502 Notice Issued.
56	I/B/A	3rd Notice	IDRS CP 503 Notice Issued.
*57	I/A		Telephone Call Notice (Indefinitely suspended cycle 7927).
58	I/B/A	4th Notice	IDRS CP 504 Notice Issued.
*60	I/B		Installment—Generated when CC IAORG or IAREV is input to an account. Establishes active Installment Agreement. This status suspends all notices except those for Installment Agreements.
*61	I/B		Suspended Installment Agreements—Generated when certain conditions specified in Installment Agreements are encountered. This status suspends all notices except those called for in Installment Agreements.
*63	I/B		Deferred Installment Agreement—Generated when CC IADFR is input to an account. Defers Installment Agreements. This status suppresses all notices except those called for in Installment Agreements.
*64	I/B		Defaulted Installment Agreement—Generated when CC IADFL is input to an account, or whenever an Installment Agreement is defaulted. This status initiates a Notice of Default during weekly update and a TDA eight cycles later.
67	B	NO REPLY	CAWR No reply to 2nd. notice
*71	I/B		OIC Pending/Suspend TDA—Generated when an unreversed TC 480 is present in a module, and CC STAUP is input with IDRS Status Code 71. This status suppresses all balance due notices except first notices.
*72	I/B		Litigation/Suspend TDA—Generated when a TC 520 with CC 70-89; (except ccs 71, 72, 75 and 84) is input and posts to a module. This status suppresses all IDRS balance due notices.
*73	I/B		Obsolete as of January 1991, but may still be present on IDRS.
*76	I/B		Immediate TDA Pending—Generated when the First Notice and Immediate TDA are issued during the same cycle. This status suppresses TDA issuance for one cycle.
*77	I/B		Accelerated Notice Account—Generated for certain Primary TDA Selection Codes. This status causes analysis for fourth notice three to eight cycles after extraction.

<b>Code</b>	<b>File</b>	<b>Abbreviation</b>	<b>Explanation</b>
88	B	MOD OUT BL	CAWR Module out of balance.
*89	N		Collection Suspended—Generated in response to Command Code STAUP, or when TC 524, 520, 500 or 470 with CC 90 or 93 pends to the module.
90	B		CAWR RSSA Case CP-253 issued.
91	B		CAWR RSSA Case closed with automatic penalty assessment.
92	B		Response received to CP253—No automatic penalty assessment made.
93	B		Undeliverable CP 253 no automatic penalty assessment made.
94	B		CAWR - closed SSA partial mutual assessment
95	B		CAWR - IRS RSSA cases closed without penalty assessment.
96	B		CAWR - IRS RSSA cases closed with penalty assessment.
98	B		CAWR—Closed unreconciled.
*99	I/B		Transferred Out/SC Location—Generated when the location codes of a module is transferred out of the SC.
*99	N		Transferred Out/SC Location—Generated when a module in TDA or Suspended Status is transferred out of the Service Center, but the account is still within the Service Center.
99	B		Reserved

†Historical only. (Form 4638 obsolete.)

### **3      *Master File Freeze Codes and IDRS Status 48***

Master file processing uses alpha codes to identify specific conditions that are generated either systematically, during the processing operation, or manually, through input of a transaction code. These alpha codes are commonly referred to as “freeze” codes. This term is misleading since not all alpha codes indicate activity within a module or account is frozen. Various IDRS conditions also affect the status of a module. Assessment/abatement actions, refunds, offsets, status updates, issuance of TDA balance due notices or suspension of a CSED can be affected by these alpha codes or IDRS conditions.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—A	I/B/A	Duplicate Return Freeze—Initiated by TC 976 return (with or without “G” code) or generated (IMF & BMF) from the posting of TC 971 with action code 10 or 12-15. IMF only—TC 150 if amended return freeze (E—) is present, TC 977 if TC 150 is present (except if the DLNs are equal or the TC 977 DLN has a doc code 11 with B.S. 9XX), TC 290 (B.S. 200-289) posts to a module with amended/duplicate freeze or unreversed TC 576 is present. IRAF only—TC 976 posted—no original. Freeze refunds, credit elect and offset out. Generates CP 36/36A or CP93 except for TC 971 AC 10 or 12-15.	<b>IMF:</b> TC29X (except blocked 2XX or priority code 6, or 7, (except TC 291 with priority code 7 blocked 740-769); TC 30X with priority code 1 or 3 (except with 51 doc code). <b>BMF:</b> Audit/DP Adjustment posting in a subsequent cycle. <b>IRAF:</b> TC29X or 30X.
A—	I/B	Offset In/Expired Module—Credit is available for off-set but there is a debit balance. 534 posted. Earliest CSED has expired. CSED Transcript generated. Entity freeze.	Module - TC 534 posting Account - All DA 41's (8 weeks) have been removed.
—B	I/B	STEX Freeze—Statute of Limitations for refund has expired. Module freeze.	TC 820 or module becomes zero (except unreversed TC 576 on IMF) or
B—	B	Treasury Bond Freeze—credit balance of \$500 or more and TC 678 credit of \$500 has posted for MFT 52 only.	Posting of TC 679 to reverse all TC 678 in the module with significant amount.
B—	I	Potential manual interest/penalty adjustment. Freezes Refunds or offsets out of module.	Module goes to zero or debit balance or TC 29X (except Priority Code 6, or 7 or blocked 200-299) or TC 30X.
—C	I	Combat Zone Indicator. Set by TC 150 CC Z or TC 500 CC 52 input to any module in the account. Prevents offsets, suspends the ASSED and CSED, and restricts interest, FTP, delinquency and estimated tax penalty on all modules in the account containing a normal RDD prior to the Combat Departure Date plus grace period.	Released when all module TC 500 transactions with CC 52 have been reversed by TC 500 with CC 53, and input of TC 502.
—C	B	Consolidation—Computer generated when the posting of transactions would cause the module to exceed the maximum size allowable.	Upon consolidation of excess transactions. Computer generated

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
C—	I/B	Offset overflow—The offset storage area is not large enough to hold all generated transactions, transactions are resequenced because of Entity freeze, DLN of posting TC 150 with a credit balance is same as posted TC 977 DLN. A credit balance has been completely offset and 2 or more debit modules still exist. The 57 hold is released due to the credit module balance being equal to or less than the sum of the TC 197 posted in the module.	Computer released after all resequencing transactions are posted and/or account becomes active or at least 1 debit module which is either completely or partially satisfied contains Accrued Late Payment Penalty. Transactions with money present being resequenced. Current year return with un-honored credit elect attempting to refund.
—D	I,B	RSED—(Refund Statute Expiration Date). Tax module freeze prevents refund, offset out and credit elect processing. Set the freeze when TC 29X or 30X (doc code 47 or 54) posts and creates a credit balance that is comprised of pre-paid credits (credits posted by the due date of the return), and the Refund Statute Expiration Date (RSED) has expired. Exclude from the selection criteria 29X with blocking series 900-909, 910-919 and 920-929 all with 54 doc code only.	RSED freeze is released by posting of the 29X with priority code 4, or when module balance becomes zero or debit.
D—	I	(1)ES validation freeze is initiated by a TC 150 claiming more ES credits than are available resulting in a TC 667 resequencing to spouse's account. Module freeze.  (2) Used to offset an overpayment to a joint balance due account.	Computer released by TC 666 (except with Julian date 999).  Released by spousal TC 826 (normally in 3 cycles).
D—	I,B	Large Corporation Offset Freeze. Created when TC 470 CC 97 posts; freezes entire account (all modules) from offset in/out.	Released by the TC 472 CC 97 expiration of DA57, or when module balance becomes zero or debit.
—E	I	Tax shelter freeze is set by posting TC 810 to any module in the account.	TC 811 (for each TC 810) with a credit release field of zero or with an amount in the credit release field will allow an equal amount of credit in that module to settle provided no other freeze is in effect.
—E	B	Rollback freeze is set Whenever rollback analysis has been performed and a discrepancy still exists. It is also set on debit modules that do not qualify for Rollover/Rollback analysis if the account has no modules that are or have been in status 22 or 23 in the past 12 months. This freeze prevents offsets (generated) into the module.	Computer released in 10 cycles, discrepancy is resolved by a subsequent posting of TC 650/660 or module balance becomes zero or credit or module reaches status 22/23/24/26.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
E—	I/B	Amended return freeze is set by TC 977 (IMF) or TC 976 (BMF) posting to a module and a posted TC 150 is not present. The freeze is also set when a TC 976 is generated from the posting of a TC 971 with action code 10 or 12-15. The module is frozen from refunding or offset (in or out). Generates CP 29 unless initiated by TC 971, action codes 10 or 12-15.	TC 150 (sets duplicate return freeze on IMF when DLNs are not identical). TC 971, action code 2.
—F	I/B/A	Advance Payment freeze—TC 640. Freezes module from generated refund or offset to other tax modules. Module freeze if no TC 290 blocked 500-519, 540-589, 600-619 or 640-679 or if no TC 300 present or, if TC 300 present containing disposal code 7 or 11 or, if 23C date of TC 290 blocked per above or TC 300 (not disposal code 7 or 11) is earlier than transaction date of TC 640.	TC 30X (without Disposal Code 7 or 11) posting if the 23C date is equal to or later than the TC 640 trans date; TC 641/642 posting which reverses all TC 640 credits in the module; module going to zero or debit balance and module status is other than 14, 18 or 20 or when TC 29X blocking series 500-519, 550-589, 600-619, or 650-679 (for underreporter); or blocking series 540-549 or 640-649 (for substitute for return) posts. TC 641/642 or module balance becomes zero or debit (MFT 13/55). TC 24X transaction with a date equal to or later than TC 640 transaction. Do not release Freeze if an unreversed TC 420 is posted.
F—	I	ACI freeze set by TC 470 CC 96. Causes TC 150 and/or TC 29X (with blocking series 2XX to go UPC 130. Module freeze.	TC 472 CC 96.
G—	I/A	The restricted failure to pay penalty freeze is set by: (1) TC 270 generated by posting of TC 150 with condition code "Z". (2) TC 270/271 (except with RC 62), 320 (with significant amount), 500 or 780. (3) Doc Code 51 (except B.S. 100-159 or Doc Code 52. (4) IRAF—TC 270, 271 or 780.	(2) TC 272, 321, 502, 781 or 782. (1)(3) Permanent restrictions. (4) TC 272, 781 or 782.
G—	B	The restricted failure to pay penalty freeze is set by: (1) TC 270/271 (except with RC 62), TC 320 (RDD is prior to 1-1-87), 534 (for significant amount) or 780. (2) Doc Code 51 (except B.S. 100-199) or Doc Code 52.	(1) TC 272 (zero amount) 321, 535 (if TC 534 amount is completely reversed), 781 or 782. (2) Permanent restrictions.
—G	I/B/A	(1) Posting of an original return which contains a math error code. (2) Posting of an adjustment in the 770-789 block. (3) TC 150 (IMF) posting which contains CC "X" or "Y". (4) Posting of TC 470 CC 94. Module is frozen from updating to TDA status.	TC 472 CC 94, TC 290 with priority code 6 or computer release in 12 cycles.



Freeze Code	File	Freeze Condition and Explanation	Freeze Release
H—	I	IMF—BMF offset freeze set by resequencing a module TC 796.	TC 896
H—	B	TC 690 and unreversed penalty assessment not present for an equal or greater amount.	TC 691/692 (posting for same amount), TC 29X/30X (with penalty assessment, including document code 51) or computer released in 8 cycles.
—H	B	Module is frozen for offset or refund whenever a transaction posts that creates a credit balance and the status code is 06 with a TC 59X present.	Module balance becomes zero or debit, or status updated from 06.
I—	I/B	Credit interest is restricted under the following conditions: (1) TC 770, 780 or 534 (BMF—for significant amount). (2) TC 150 with CCC "U" (IMF). (3) TC 150 posting to invalid segment (except if Accretion Indicator is set) or the doc code of the TC 150 is 72/73 with a temporary SSN (1st digit is 9). (4) TC 150 with CCC "Z" generates a TC 770 for zero amount.	(1) TC 771 (BMF), 772, 535 (BMF—must completely reverse TC 534 amount), 781 or 782. (2)(3) IMF only—reversal by TC 29X which contains a Returns Processible Date. (1)(4) Net Module balance becomes zero or debit.
—I	I/B/A	Debit interest is restricted by posting of TC 340/341, TC 500/780 (IMF); including DC 52, TC 150 on IMF (with CCC 'Z'). TC 370 doc code 52 posting cycle and subsequent TC 534 on BMF (with significant amount) or status 14 on BMF. Module freeze.	TC 342, including DC 52, 535 on BMF (must completely abate TC 534), 781 or 782 including DC 52.
J—	I	Excess Estimated Tax Credit freeze—taxpayer claims less credit than available on IMF. Module freeze.	TC 662 (may be for zero amount), 667 or 712. TC29X with Priority Code 8.
J—	B	Subsequent payment freeze is set by posting of TC 640, 650, 660, 670, 680, 690, 700, 706, 716 or 760 which creates a credit balance and interest or FTP penalty computation is restricted.	TC 29X, 30X or assessed module balance becoming debit by \$5 or more, when total module balance (including accruals) becoming debit by \$25 or more, or when both the FTP penalty and interest freezes are released.
—J	I/B/A	IMF: Math error freeze set when return posts containing a math error notice code that increases tax. Also set by 29X blocked 770-789. TDA freeze set by posting of TC 470 with CC 94: IMF/BMF. BMF: Math error freeze is set by TC 470 CC 94 posting to a module that was/is frozen by the math error freeze (—G).	IMF: Released by posting of TC 472 with CC94. BMF: Released by posting of TC 472 with CC 94 or posting of TC 291 with PC 7.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—K	I/B	Credit module balances are frozen from refund or offset when the following conditions are present: (1) IMF—TC 29X/30X is posted with a hold code 1, 2 or 4. (2) BMF—TC 29X/30X is posted with a hold code 1, 2, 4, 6, 7 or 9. (3) Form 1120 with a CCC “N” (Joint Committee Case) is posted.	(1)(2) TC 150, 29X (IMF—except with priority code 6, 7 or B.S. 2XX). TC 30X (IMF—except if the doc code is 51 and the hold code is 2 on a C—UPC transaction or an unreversed TC 576 is present), TC 820 (BMF—except Doc code 58), TC 830, Doc code 24 or 34 transaction, net module balance becomes zero or debit. (3) TC 29X/30X posts with doc code 51. (4) CCC “N” released by posting of 29X/30X. NOTE: Posting of TC 29X/30X with hold code 2/4/7/9 will withhold issuance of adjustment notice.
K—	I/B	Erroneous Credits freeze is set when credit balance module with other than refundable cash credits, (i.e., TC 606 write-off). The total module balance plus accrued FTP penalty less credit interest is greater than the net of transactions cited above (IMF). Module freeze.	Module balance is made up of only refundable cash credits, becomes zero or debit.
—L	I/B	AIMS Indicator—Account selected for audit freeze is set by posting TC 420/424. Module freeze.	Certain TC 30X or 42X transactions or TC 914, 916 or 918 if TC 424 is present and TC 150 is not posted.
L—	B	Freeze from return and offset when MFT 60 module has a credit balance of \$10.00 or more. On setting the freeze, generate a record with fields that include credit balance and L- Freeze = ‘ON’, to be subsequently used for F2290 Credit Report. During the time this freeze is set, such a record should be generated whenever the module credit balance changes (but does not become zero)	Release freeze when: (1) Doc code 34/24 credit transfers posts; or (2) A TC 370 Doc Code 51 posts; or (3) A TC 290 posts; or (4) Module balance becomes zero or debit. On releasing the freeze, generate a record with fields that include credit balance, if any, and L- Freeze = ‘OFF’, to be subsequently used for F2290 Credit Report.
M—	I/B/A	Account transfer out freeze is set by posting of TC 400. Module freeze (except DC 52).	TC 402 (input only by Accounting Branch).
—M	B	Maritime Industry Filer	Deletion of Employment Code “M” or module balance becomes zero or debit.
N—	I/A	Notice status account. Module indicator only.	Module balance becomes zero or TDA issuance.
—N	I/B/A	Abatement refusal indicator is set when a TC 290 (Blocking Series 960-969) is posted. Subsequent abatement actions TC 161, 181, 235, 241, 271 and 281 are unposted (UPC 321).	TC 290, blocking series 970-979.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
O—	I/B	The re-establishment or account reactivated freeze is set by TC 370 (doc code 52) when a module is transferred from the Retention Register to the master file. Offset out, refunding and Balance Due TDA issuance (BMF) is restricted. Module freeze.	TC 150, 29X, 30X, 421, 550 or Doc. code 51 record.
P—	I/B/A	The refund cancelled/deletion/repayment freeze is set under the following conditions: (1) TC 720 or 841 (IMF/BMF) (except TC 841 with block and serial of 77777 or 88888 or if the module contains TC 29X with hold code 8 posted prior to cycle 8714.) (2) TC 842 with TC 150 present (BMF).	(1)(2) TC 29X/30X ( <b>IMF</b> —except with priority code 6/7 or B.S. 200-299), TC 721 ( <b>BMF</b> ), 722, 820, 830 except <b>IRAF</b> , doc code 24, doc code 34 ( <b>BMF</b> and <b>IMF</b> (except with TC 720 or 841) TC 843 ( <b>IMF</b> ) or net module balance becomes zero or debit.
—P	B	Beneficiary offset freeze. Prevents F1041 (MFT 05) module from offset/refund/credit elect if credit beneficiaries field is significant on return and 820 not posted.	Released by TC 820 or if module becomes zero or debit balance. Note: if debit balance is zero or credit is still holding check module for credit elect.
Q—	B	Rollover Freeze—Excess credits not declared upon return. Account frozen from refunding, or offsetting for MFT 01, 02, 03, 10, 11 and 12, 16 and 33, TC 150 posts that has been 'E' coded (MFT 02/33).	Computer released after 15 cycles, when TC 652/662 posts and falls within payer and the credits posted or by input of TC 290 00 HC 3 priority code 4.
—Q	I	Unallowable tax hold or partial refund hold (TC 576). Freezes the tax module from refund and offset out. Module freeze.	TC 30X, 571 or 572. TC 421 when Disposal Code is 20-25, 27, 29, 31-33, 35 or 36.
—R	I	The additional liability freeze is set when a TC 570 is posted to a module. TC 570 is generated on IMF under the following conditions: (1) TC 150 posts with a CCC "3" (except if a unreversed TC 424 or 940 is posted or an audit code "L"/TCMP is on the return). (2) Posting of TC 680 creates a credit balance of \$5.00 or more after the interest accruals are assessed. (3) Adjustment record (doc code 54) B.S. 740-769. (4) Julian date 999 TDI refund hold.	The 150 (non SFR), 571, 29X (except with priority codes 6 or 7, B.S. 200-299 if the net of the TC 760 and 762 is not zero or TC 294/295 if TC 570 was set with doc code 54), 30X (except disposal code 7 or 11), net module balance becomes zero or debit or a debit transaction is posted that causes the credit module to be equal to or less than the sum of a TC 197 posted subsequent to the latest TC 196. If situation meets (5) due to TDI refund hold, the refund must be released with a TC 290 and priority code 8.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
—R	B/A	The additional liability freeze is set on BMF/IRAF when a TC 570 is posted to the module. TC 570 is generated on BMF under the following conditions (1) TC 150 with CCC "X". (2) TC 291 with priority code 7.	TC 571, 572, 29X (except with priority codes 5, 6 or 7 ( <b>IRAF</b> ) or TC 180 for zero posts to module with no unreversed TC 186 ( <b>BMF</b> ), 30X (except disposal code 7 or 11) or net module balance becomes zero or debit. TC 291 with priority code 7 and TC 570 can only be reversed by TC 300 (except disposal code 7 or 11 or when the net module balance is zero. TC 24X posts to the Civil Penalty Module (MFT 13).
R—	I/B	RPS Multiple 610 freeze Multiple TC 610s were present on the module when the TC 150 posted or RPS TC 610 does not match DLN of posted TC 150. Module freeze.	TC 29X (excluding priority code 6, 7 or blocking series 2XX (IMF) or TC 30X. BMF: TC 612 to reverse TC 610 (except doc codes 17, 18, 58 or 34) not matching on return DLN when TC 976 posts, or when module goes to zero or debit balance.
S—	I/B/A	Undelivered Refund Check. TC 740 (I/B/A) or a refund attempting to generate from an IMF account with a Service Center Zip Code. NOTE: CP 231 will be suppressed if TC 740 posts with bulk series "66666".	TC 018 (IMF/BMF), 150 (IMF), 742 (net of all TC 74X is zero or debit), 840 (IRAF), net module balance is zero or TC 014 (BMF only).
T—	I/A	TDA status: 22-ACS, 24—Queue or 26-paper (D.O.) This is a non-freeze alpha condition. Module indicator.	Module balance becomes zero or credit. Status 22
—T	I/B/A	TC 910 entity freeze. Intel-910 transcript issued in the cycle TC 910 posts. Account freeze.	TC 911 posting
—U	I/B/A	Erroneous Refund Freeze (TC 844) Freezes entire account.	TC 845 Account freeze released when all TC 844's in entire account are reversed.
U—	I/B	Installment status 60. Module freeze.	Status updated to other than 60.
V—	I/B	Indicates taxpayer has an outstanding liability on another account. Freezes entire account.	TC 131 or TC 824
—V	I/B/A	Bankruptcy freeze is set by TC 520 with the appropriate closing code as follows: CC 83/85/88 (freezes assessment actions), CC 87 (freezes refunds), 83/85/88/89 (freezes offsets), CC 89 (allows credit elect transfer), CC 86/87/89 (allows assessment actions), CC 86/89 (allows refunds), CC 86/87 (allows offsets), CC—ALL (suppresses balance due notices and suspends CSED). See Section 11 for additional information.	TC 521/522 with CC 83/85-89. Any TC 521 (IMF/BMF) containing a Statistical indicator.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
W—	I/B/A	The claim pending freeze is set when a TC 470 is posted to a balance due module. The freeze is also set on IMF with TC 840 (if TC 150 without CCC "O" is present and no 29X/30X is present) or TC 976/977. No closing code or CC 90 prevents offset in. Module freeze. BMF MFT 02 only: releases in 52 weeks or TC 472 CC 98, or TC 295, or when total module balance is zero or credit.	See 470 Closing Code Chart in Chapter 11. BMF: MFT 02 only TC 470 CC 98 carry back claim received. Prohibits off-sets.
—W	I/B/A	The litigation pending freeze is set by TC 520 with the appropriate closing code. TC 520 with CC 70, 84, 75-81, suspends running of the CSED unless a TC 550, TC 552 or TC 522 is posted with a later transaction date. Refunds/offsets and credits are frozen except under certain conditions (See Section 11.08(6)).	TC 521/522 with the appropriate closing code. Also, reestablish CSED on Chapter XI cases, after plan confirmation by inputting confirmation date with appropriate TC.
—X	I/B/A/	(1)TC 150 coded '0' without a TC 840 already posted. (2)TC 840 (except B.S. 9XX with Julian date less than 400) if no TC 150 present. (3)TC 840 (except B.S. 9XX with Julian date less than 400) if TC 150 without CCC "O" provided module balance is debit. (4)Module contains overpayment but contains CCC "L" or "W" without second name line in the entity. (5)(IMF) A taxpayer claims an overpay more. (6)TC 840 posts to MFT 13 module creating a debit balance. Module freeze.	(1)(4)(5) TC 840. (1)(5) TC 29X with priority code 8. (2) TC 150 or 841 equal to TC 840. (3) TC 29X with priority code 8 (except B.S. 2XX IMF); TC 30X with priority code 8; status 22, 24, 26 or 60; module balance becomes zero or credit; 20 cycles (IMF) or 20 cycles (BMF) have elapsed. (6) a) module balance becomes zero or credit, or b) subsequent posting of TC 29X/30X (TC 241) with priority code 8
X—	A	The manual assessment freeze is set when a module is in credit status and a CCC "X" is present.	When net module balance becomes zero or debit.
X—	I	Million Dollar Refund Freeze. Restricts offset.	Module balance becomes zero or debit or with posting of a TC 840.
—Y	I/B/A	Offer in Compromise—TC 480/780/782.	TC 481, 482, 483, 781, 782, or 788.
Y—	A	The DP/Audit Adjustment freeze is set by TC 29X/30X that contains a hold code 1, 2 or 4.	TC 29X/30X, 820, TC 300 (doc code 51), doc code 24 or net module balance becomes zero or debit.

Freeze Code	File	Freeze Condition and Explanation	Freeze Release
None	I	Entity freeze initiated by generated TC 667, 666 with a Julian date of 999 (credit elect), spousal TC 706 or BMF 796 resequencing from this account. All input transactions are resequenced until the freeze is released.	TC 666, 667 with a Julian date of 999 (credit elect), spousal TC 826, or BMF within the account.
None	I	Memo freeze is set when an account is removed from IMF to resequence to another SSN or to merge with another account. Causes all input transactions to be resequenced.	TC 026(entity will be deleted) or TC 006 (successful or unsuccessful merge).
None	I	The accrual tolerance freeze is set by TC 680 or TC 670 if it is posted to a module in status 22, 24, 26 or 60 and the assessed module balance (interest) is zero or credit and a TC 34X transaction is not present.	TC 290 (except priority code 6/7 or B.S. 2XX), 300, 340, 341, 706, 736, 780, 826, 846, 856, 876, 896 or when the net of TC 68X is zero.
None	I	Invalid SSN freeze is set when an over-paid TC 150 posts to the invalid segment of the MF and one of the following conditions are not present: (1)TC 150 previously posted to the account in cycle 8001 or subsequent. (2)TC 29X (other than priority codes 6 or 7) or TC 30X with a disposal code other than 01 posted during the current calendar year, (3) Accretion invalid release indicator is present, or (4)TC 150 (doc code 72 or 73) posts with a temporary SSN (high order digit of 9).	TC 510—resequence to valid segment of MF, periodic DM—1 revalidation, TC 29X or TC 30X (with disposal code other than 1) or accretion invalid SSN indicator is set in the Entity.
None	A	The credit balance freeze (CP 346 freeze) is set when a transaction that creates a credit condition is posted to the tax module. If the credit balance is greater than \$1.00, a CP 346 is generated (except if a TC 480, 520 or 780 is present or a CP 320 or 336 is generated in the same cycle). This freeze is also set when the F (no TC300), R,S,U,W (TC 520) and Y freezes are set.	TC 150, 820 (doc code 24) TC 29X/30X or net module balance is zero or debit.
Status 48	I/B	Command Code STAUP is input to balance due modules in notice status to suspend collection activity. Updates module to SC status 48. This status will now be sent to MF to mark modules in IDRS status 48. The master files will post the status 48 behind the current status. IDRS balance due notices or TDA issuance is suppressed for the requested number of cycles (up to 15).	Input of CC STAUP with next status and number of cycles, or systemically at expiration of control base information or number of cycles originally input unless a restrictive condition is present.

## 4 ***Restrictive Conditions***

IDRS balance due processing identifies certain restrictive conditions which prohibit issuance of balance due notice and TDA. If a restrictive condition exists on a tax module eligible for update to notice of TDA status, the module will not update to the next status. It will be analyzed in the next processing cycle for issuance of the appropriate status.

**Note:** These conditions must be taken into consideration when a command code or transaction code are input to reactivate the balance due notice/TDA routine. If any of the conditions below are present on a module/account, IDRS will not update the status or resume balance due notice/TDA issuance until all restrictive conditions are removed.

- 1 Unreversed TC 470
- 2 Pending TC 470 (no cc, cc 94, or cc 98)
- 3 Left hand freeze O (O—)
- 4 Right hand freeze A, J, V, or X
- 5 Pending unpostable transaction code (UN or NU)
- 6 Current cycle is earlier than cycle of return due date
- 7 FTP penalty or interest accrual amount is negative
- 8 Master file balance due notice issued within the past 5 weeks
- 9 Unreversed TC 914, TC 916, TC 918 present
- 10 Pinex notice 569T or 569R issued within the past 5 weeks
- 11 PN TC 150 - 400, 411, 412, 488, 520 (except CC 71, 72, 75, or 84), 530, 534, 535, 611-692 (except TC 6x0), 701-772 (except TC 7x0), 792, 802, 806, 807, 820-843, 850, 890, 971, 976, 977
- 12 If next notice is 505 (TDA) and —G freeze present
- 13 Module within 6 months of the latest CSED
- 14 Unreversed TC 608 present

**5      *Filing Requirement Codes (FR Codes)***

FR Codes are posted to the Entity Section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. LEM (3(27)(68)0)

Following is a BMF, IMF, EPMF, IRAF list and compatibility chart for quick reference:

<b>FR</b>	<b>BMF Form No.</b>	<b>FR</b>	<b>IMF Form No.</b>
00	941, 1120, 990 (Return not required)	00	1040ES only—no 1040
0	All (Return not required)	01	1040 not required
01	941, 1120/1120A, 990, 990 EZ	02	1040A, 1040EZ (Schedules A,B)
1	942*,720,CT-1, 706's (D), 706G-S(T) 1066		
1	990C, 990T, 5227, 990PF		
1	990, 4720		
1	1065*, 1041*	04	1040 full non-business (Sch. A,B,D,E)
1	943,940,940EZ,11C,730,2290,1042,1120P C,1066, 945 required to be mailed if filed	05	1040 Business (SchA,B,D,E,C,F)
		06	1040SS
02	941 (Employment Code F)	08	INACTIVE
02	1120S, 990	09	1040NR
2	CT-1 990C, 5227, 990, 990T (401(a)), 940EZ	10	Schedule F Business with farm package
03	990 Group Return		
03	941 no longer liable—Final Return Current Calendar Year	11	IMF Child Care Credit Present
		12	Schedule R/RP present
03	1120L	13	IMF 1040 EZ
04	941E,1120M,1120PC	14	IMF 1040A (Sch. R/RD present) IRAF
4	990 BL, 1120M	15	IMF 1040T
4	720 Casual Filer	16	Unnecessary filing
06	941SS	17	Pension Withholding
06	1120F	0	Not Required to File
06	990 Church	8	INACTIVE
6	720 with abstract #50 or 56		
7	720 (Windfall Profits Tax abstract #52)		
7	942PR (Location code 86601)		
07	941PR (Location code 86601)		
7	940PR (Location code 86601)		
07	1120 (6 mos. extended)		
7	943PR (Location code 86601)	EPMF	
		X	5500
		T	5500-C/R



FR	BMF Form No.	FR	IMF Form No.
		N	5500-EZ NOT LIABLE
		Z	5500-EZ
07	990 501(c)(1) filer		
8	INACTIVE (except 940, 940 EZ, 941 and 1120)		
9	720M		
09	1120POL		
10	941M (Civil Filer)		
10	1120H		
11	1120ND		
11	941		
13	941SS		
14	941PR		
14	1120 (Subsidiary-TC 590 CC14 posted)		
14	990 not required to file...instrumentalities of states or political subdivisions		
16	1120 SF		
17	1120 RIC		
18	1120 REIT		
19	1120 personal service corp.		
51	941 No longer liable—Final Return Last Calendar Year		
88	Inactive (941, 1120)		

\*1120 Return cannot be input to module with 942, 1041, 990PF, 990L, 990, 990T, 4720 or 1065 FR. 942 and 1041 cannot be input to module with 1120 or 1065 FR. 1065 Return cannot be input to module with 942, 1041 or 1120 FR.

### (1) BMF FILING REQUIREMENTS

**Note:** For BNCHG input formats, see IRM 3(25)(78)(12).

(1&2) Form 941—Employers Quarterly Federal Tax Return (Withholding and FICA Taxes)

- 00 Return not required to be mailed or filed.
- 01 Return required to be mailed and filed quarterly.
- 02 Return required to be mailed and filed quarterly (Employment Code F Employer)
- 03 Identifies taxpayers who are no longer liable for Form 941 taxes but to whom Publication is to be mailed. After mailing Pub. 393, FR is set to 51 (Generated)
- 06 Virgin Islands (DO 66), Guam and American Samoa (DO 98) Filer—Form 941SS otherwise same as FR 1
- 07 Puerto Rico (DO 66) Filer—Form 941PR in Spanish. Otherwise same as FR 1.
- 09
- 10 941M (Civil Filer) required monthly.

- 11 941 Seasonal or Intermittent Filer
- 13 941SS Seasonal or Intermittent Filer
- 14 941PR Seasonal or Intermittent Filer
- 51 Final Form 941 was filed in previous calendar year
- 55 Reserved for programming use
- 88 Account currently inactive. Return not required to be mailed or filed

(3&4) Form 1120—U.S. Corporation Income Tax Return

- 00 Return not required to be mailed or filed
- 01 Form 1120/1120A required to be filed. Form 1120 or 1120A required to be mailed in the month in which the corporations fiscal year ends.
- 02 Form 1120S required
- 03 Form 1120L required
- 04 1120PC required
- 06 Form 1120F required
- 07 Form 1120 required to be filed
- 09 Form 1120POL required. Return not required to be mailed. No FTD mail-out
- 10 1120H required
- 11 Form 1120ND required
- 14 Subsidiary Organization. Return not required to be mailed or filed
- 15 F1120 FSC required
- 16 1120DF required
- 17 1120RIC required
- 18 1120 REIT required
- 19 1120 Personal Service Corp. required
- 55 Reserved for programming use
- 88 Account currently inactive. Return not required to be mailed or filed.

(5) Form 720—Quarterly Federal Excise Tax Return

- 0 Return not required to be mailed or filed.
- 1 Return required to be mailed and filed quarterly.
- 4 Casual filer. Return not required to be filed quarterly.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required to be filed.
- 9 Payment on Form 720M required monthly. Mailing functions are not performed by the Martinsburg Computing Center.

(6) Form 1041—U.S. Fiduciary Income Tax Return

- 0 Not required to file Form 1041.
- 1 Required to file Form 1041.
- 5 Reserved for programming use.
- 8 Account currently inactive. Return not required filed.
- 9 Form 1041QFT required to be filed.

(7) Form 1065—U.S. Partnership Return of Income

- 0 Not required to file Form 1065.
- 1 Required to file Form 1065.
- 5 Reserved for programming use.

8 Account currently inactive. Return not required to be mailed or filed.

(9) Form 940—Employers Annual Federal Unemployment Tax Return

0 Return not required to be mailed or filed.

1 Return required to be mailed and filed.

2 940 EZ

5 Reserved for programming use.

7 Puerto Rico (DO 66) filer. Form 940 in Spanish, otherwise same as FR 1

8 Account currently inactive. Return not required to be mailed or filed.

(10) Form 943—Employers Annual Tax Return for Agricultural Employees

0 Return not required to be mailed or filed.

1 Return required to be mailed and filed.

5 Reserved for programming use.

7 Puerto Rico (DO 66) filer. Form 943PR in Spanish, otherwise same as FR1

8 Account currently inactive. Return not required to be mailed or filed.

(11) 1042 U.S. Annual Return of Income Tax to be Paid at Source

0 Not required to file.

1 Required to file for 1042.

5 Reserved for programming use.

8 Account currently inactive. Return not required to be mailed or filed.

(12) Form 990-C Exempt Cooperative Income Tax Return

0 not required to file

1 required to file Form 990-C

2 not required to file if Form 1120 filed instead

5 Reserved for programming use.

8 account currently inactive, return not required to be mailed or filed

(13) Form 990-T Exempt Organization Business Income Tax Return

0 not required to file

1 required to file Form 990-T

2 not required to file annually (Pension Trust 401 (a))

5 reserved for programming use

8 account currently inactive, return not required to be mailed or filed

(14) Form 5227 Split-Interest Trust Information Return

0 not required to file

1 required to file Form 5227

2 required to file Form 5227 and may also file Form 1041

5 reserved for programming use

8 account currently inactive. Return not required to be mailed or filed.

(15) Form 990 PF Private Foundation Exempt From Income Tax

0 not required to file

1 required to file Form 990 PF

2 revoked, required to file Form 990 PF and 1120.

5 reserved for programming use

8 account currently inactive, return not required to be mailed or filed

(16) Form 2290 Heavy Vehicle Use Tax Return

- 0 not required to file
- 1 required to file Form 2290
- 5 reserved for programming use
- 8 account currently inactive, return not required to be mailed or filed

(17) Form 11C Special Tax and Application for Registry

- 0 not required to file
- 1 required to file Form 11C
- 5 reserved for programming use
- 8 account currently inactive, return not required to be mailed or filed

(18) Form 730 Tax on Wagering

- 0 not required to file
- 1 required to file Form 730
- 5 reserved for programming use
- 8 account currently inactive, return not required to be mailed or filed

(19 & 20) Form 990 and 990EZ Organization Exempt from Income Tax

- 00 not required to file.
- 01 required to file Form 990 Gross receipts over \$25,000
- 02 not required to file Form 990 Gross receipts of \$25,000 or less
- 03 Dummy Entity—group return filed
- 04 not required to file—filing Form 990BL
- 05 reserved for programming use
- 06 not required to file—Church
- 07 not required to file—exempt under 501 (c)(1)
- 13 Not required to file—religious organization
- 14 Instrumentalities of States or Political Subdivisions not required to file
- 55 reserved for programming use
- 88 account currently inactive, return not required to be mailed or filed

(21) Form 8752—Required Payment or Refund under IRC Section 7519

- 0 Not required to file
- 1 Required to file
- 8 Account currently inactive, return not required to be mailed or filed

(22) Form 945—Payer's Annual Tax Return

- 0 Not required to file
- 1 Required to file

(23) Form CT-1 Employer's Annual Railroad Retirement Tax return

- 0 Return not required to be mailed or filed
- 1 CT-1 filer - Local lodge or subordinate unit of a parent railway organization
- 2 CT-1 filer - Parent railway organization (an "R" us pre-printed in Name Caption which becomes CT-1R)
- 5 Reserved for programming use
- 8 Account currently inactive. Return not required to be mailed or filed

(24) Form 941 - Employer's Quarterly Tax return for Household Employees

- 0 Return not required to be mailed or filed

- 1 Return required to be mailed and filed quarterly
- 5 Reserved for programming use
- 7 Puerto Rico (DO 66) filer. Form 942PR in Spanish, otherwise same as FR 1
- 8 Account currently inactive. Return not required to be mailed or filed
- (25) Form 1042 - Income Tax Paid at Source
  - 0 Not required to be filed
  - 1 Return required to be filed
  - 5 Reserved for programming use
  - 8 Account currently inactive. Return not required to be mailed or filed
- (26) Form 1041A - Trust Accumulation of Charitable, etc., Amounts
  - 0 Return not required to be mailed or filed
  - 1 Filing requirement generated when filed - not required to file annually
  - 5 Reserved for programming use
  - 8 Account currently inactive. Return not required to be mailed or filed
- (27) Form 4720 - Initial Excise Taxes on Private Foundation
  - 0 Not required to be filed
  - 1 Filing requirement generated when filed - not required to file annually
  - 5 Reserved for programming use
  - 8 Account currently inactive. Return not required to be mailed or filed

**(2) IMF Filing Requirement Codes**

Form 1040—U.S. Individual Income Tax Return

- 00 No return filed.
- 01 Return not required to be mailed or filed
- 02 Form 1040A or 1040EZ filer. (Package 50)
- 03 Form 1040 with Schedule A and B only. Principle non-business filer (Package 10).
- 04 Form 1040, Schedules A, B, D and E. Full non-business filer (Package 20).
- 05 Form 1040, Schedules A, B, D, E, C and F. Form 1040 business filer (Package 30).
- 06 Form 1040SS filer (Virgin Islands (DO 66), Guam, and American Samoa—DO 98).
- 07 Form 1040PR filer (Puerto Rico—DO 66).
- 08 Account is inactive. Return not required to be mailed or filed.
- 09 Form 1040NR filer.
- 10 Form Schedule F Business with Farm Package. (Package 40)
- 11 IMF Child Care Credit present. (Package 00)
- 12 Schedule R/RP present. (Package 80)
- 13 Form 1040EZ
- 14 1040A (Schedule R/RD present) IRAF
- 15 1040EZ-TEL

**(3) EPMF Filing Requirement Codes**

Form	FR	DC
5500	X	37
5500-C	T	38

Form	FR	DC
5500-EZ	Z	31
5500EZ	N	31
5500-R	T	30

## 6 *Unpostable Codes/GUF*

Unpostable transactions are those transactions which cannot be posted to the Master File. A transaction which fails to post to an account at MCC is returned to the Service Center for corrective action. Each SC is responsible for maintaining a complete record on tape of all unresolved unpostables originating from the SC. New unpostable items are added and corrected items are deleted from this tape. Each week a Martinsburg Computing Center created unpostable tape is received at the SC. From this tape realtime is updated and information can be obtained via GUF Command Codes. Additionally, an Unpostable Register and several control listings are generated and maintained to insure the later correction or nullification of the unpostable items. Unpostable Codes (UPC) identify the condition which caused the transaction to be unpostable. See IRM 3.12.179 (SC Error Resolution of IMF and BMF Unpostables) for additional information.

## 7 *Unpostable Codes—IMF*

All IMF Unpostable Codes (UPC) will be three numeric positions. There will also be a 1 position Reason Code. Comprehensive unpostable code descriptions are found in the sections referenced for each unpostable with the exception of various UPC 29X.

UPC	RC	Description
127	0	(a) TC 150/340 (entity code 1, 3) which have a zero or invalid location field.
128	0	TC 920 input to a module not containing at least one of the following statuses: 12, 19, 20, 21, 22, 23, 24, 26, 54, 56, 58, or 60.
129	0	Political Check-off. TC 150 with DLNXX211XXX99XXXX containing computer code G without an original return already posted. Current year returns will resequence 16 cycles prior to unposting if no original return has posted.
130	0	Reserved
131	0	TC 915 input to a tax module not in credit balance of \$1 or more.
132	0	TC 011, TC 040 or TC 041 with an SSN equal to the account SSN.
133	0	TC 424 input to an account containing the Entity Combat Zone indicator set to 1.
	1	Unpost TC 500 to CC 53 or CC 55 for any of the following conditions. <ul style="list-style-type: none"> <li>(a) TC 500 CC 53 or CC 55 input to a module not containing a prior posted TC 500 CC 52 or CC 54.</li> <li>(b) TC 500 CC 53 or CC 55 containing a CSED indicator of 2 input to a module not containing a prior posted TC 500 CC 52 or CC 54 with a CSED indicator of 2.</li> <li>(c) TC 500 CC 53 or CC 55 containing a CSED indicator other than 2 input to a module not containing a prior posted TC 500 with a CSED indicator of 1.</li> <li>(d) TC 500 CC 53 or CC 55 containing a transaction date prior to the Combat Entry Date or transaction date of TC 500 CC 52 or 54.</li> </ul>
134	0	Reserved
	1	Unpost a DMF TC 130 with a DLN DO other than 28 if the 520 CC 81, CC 85 and/or CC 86-89 indicator in the entity is significant.
	2	TC 131 type 01 with a negative state repayment amount that would cause the net state repayment amount of all type 01 TC 131's with matching agency, subagency, and year of original offset to be less than zero.
	3	Occurs when an account containing a full or partially unreversed TC898 (net offset amount greater than zero) attempts to merge to another account and the 23C date of the TC 898 is within 6 years of the current date.

UPC	RC	Description
	4	Occurs when a TC 897 attempts to reverse a TC 896 with the same AG/SA and the 23C date of the offset is more than 6 years from the date of reversal.
	5	Occurs when a TC 766 with OTN attempts to reverse a TC898 with the OTN and the 23C date of the offset is more than 6 years from the date of reversal.
135	0	Unpost a TC 29X blocked 290-299 for a debit or zero amount, input to a module that does not contain a TC 150.
136	0	TC 150 containing Computer Condition Code F or 9,FSC 2, and the DECD literal is not present in the name line.
137	0	Reserved
	1	Results when a TC898 with doc code 45 attempting to post and it does not find after 10 cycles, a TC840 with the same DLN.
	2	Results from TC898 with doc code 77 attempting to post and it does not find a TC 846 with the same date.
	3	Results from a TC898 attempting to post and the amount is greater than the TC840/846 with the same dates.
	4	Results from a TC899 attempting to post and it does not find a TC898 with the same OTN.
	5	Results from a TC899 attempting to post for an amount greater than the net TOP offset amount.
	6	Results from a TC899 attempting to post with an XREF SSN that does not find a prior posted TC898/899 with the same XREF SSN.
138	0	(a) TC 720, 740, or 841 greater than the net amount of the posted 72X or 84X transactions.
		(b) TC 841 not equal to a prior posted TC 840 or TC 846 and there is not a TC 898 with the same date as the refund.
		(c) TC 841 or TC 740 is less than a prior posted TC 840 or TC 846 - (TC 899 type 2 or 3) + (TC 899type 4) - (TC76X), all with the same OTN.
	1	Reserved.
	2	TC 740 or 841 containing a check number input to a module containing a prior posted TC 740 or 841 with matching check number.
	3	TC 740 or 841 not containing a check number if the transaction date does not match the transaction date of a prior posted TC 840 or 846; or TC 740 or 841 containing a check number with a transaction date not within 12 days of a prior posted TC 840 or 846.
139	0	Unpost TC 481, 482 or 483 is the module contains an unreversed TC 780.
	1	TC 780 input and module does not have a TC 480 posted.
140	0	Unpost an RPS TC 150 input to a module not containing a RPS TC 610 with matching DLN is input the same cycle.
	1	Unpost an RPS TC 150 input to a module not containing a TC 610 with matching DLN.
	2	Unpost a non RPS TC 150 input to a module containing an RPS TC 610.
	3	Unpost an RPS TC 150 if the posted RPS TC 610 has been reversed by a TC 612 or there are multiple TC 610's in the module.
	4	Reserved
	5	Unpost an RPS TC 150 containing a transaction date prior to the transaction date of an RPS TC 610 which is dated subsequent to RDD.
141		Reserved



UPC	RC	Description
142	0	TC 29X with credit reference number 897 when the state repayment indicator is significant in the module being addressed. Bypass on reinput TC 29X.
143	0	When the input transaction contains a primary TC 30X and the DLN blocking series is 790-799 or 900-999, compare the "History transaction amount" in the input transaction with the TC 150 liability amount plus any subsequent adjustment transactions (TC 29X and 30X) that have posted to the module after the TC 150 is posted. If not equal (or
144		Reserved
145	0	SFR (Substitute for Return) TC 150 attempts to post to a module containing a previously posted TC 150. A TC 150 document code 10 blocking series 000-299 and tax period 8112 or subsequent that addresses a module with a posted TC 150. When posting an SFR return set the SFR indicator in the balance section. do not generate a status or update the current status when posting an SFR.
146	0	A revenue receipt transaction if, after return settlement, an unreversed TC 760 is posted and the revenue receipt credit amount equals the TC 760 amount.(Bypass on corrected unpostable UPC 146 an 198).
148	0	TC 150 with Schedule SE for spouse and transaction does not contain secondary SSN and no secondary SSN is present in controlling name line for that period.
	1	TC 150 with SE SSN in Section 24 not matching the S-SSN for the controlling name line of the input return contained in the entity or not matching the S-SSN from the input return.
	2	TC 150 with a TIP income schedule (Form 4137) for the spouse and the input transaction does not contain a S-SSN and a S-SSN is not present in the controlling name line for the input period.
	3	TC 150 with a TIP Income schedule (Form 4137) for the spouse containing a S-SSN not matching the S-SSN of the input transaction or contained in the controlling name line for the input period.
150	0	The first return attempting to post to a module containing a tax liability and the received date is more than 3 years before the current 23C date.
	1	An amended or duplicate (TC 977 or 976) return with ASED less than 60 days after the current 23C date and has not expired. (Bypass for corrected UPC 150).
	2	(a) Transaction (Form 1040X) is doc code 54, blocking series 200-299, and ASED is less than 60 days after the current 23C date or has expired. (Bypass for corrected UPC 150 or TC 291 with priority code 9). If TC 291, priority code 9, attempts to resequence, unpost 150 instead.
		EXCEPTION: TC 150 is a dummy IRA (type indicator 1, 2, 3) with a zero IMF tax liability and zero IRA tax.
		The following transactions will unpost if the 23C date of the current cycle is later than ASED as extended, including input transaction. Effective July 1, 1985 allow TC 290 to post when the 23C date of the TC 290 is within 60 days of a non document code 54 TC 977 posted prior to the ASED date.
	3	TC 290 or 300 with debit amount unless a secondary TC 320 or 321 is present.
	4	TC 298 with blocking series other than 950-959.
	5	TC 160 or 350 (doc code 54 or 47) with debit amount.
	6	TC 170, 200 or 310 with debit amount unless TC 320 is posting or has posted.
	7	TC 290 input to MFT 55 containing a credit interest date earlier than the 23C date plus 60 days.

- 151 0 Transactions which do not create entities and no entity is present, except: drop TC 019, 901, 902 and 920. Bypass for TC 666 with Julian Date 999 or TC 50X containing a block and serial number of either 88888 or 99999. Transaction with doc code 17, 18, 19, and 20 will resequence for 2 cycles prior to unposting. Also unpost DMF TC 130 with Cross Reference (Cref) Indicator and DMF TC 130 previously posted with non-matching Cref Indicator, or the 11th TC 129 attempting to post in the same cycle.
- 1 If the account is not present, current year RPS TC 610's and TC 610's with document code 70 input to the valid segment prior to cycle 30 will resequence until cycle 32, then unpost. If input in cycle 30 or later, will resequence for 3 cycles and then unpost.
- 2 Unpost TC 611 input into an account containing a RPS TC 610 or TC 610's with document code 70 or 76, matching the tax period of the TC 610, that is resequencing per RC 1 above. The TC 610 should be removed from the resequence file and also be sent UPC 151 RC 2
- 152 Name Control mismatch
- 0 Other than long entity TC 150, 430 or 140 addressing the invalid segment.
- 1 Transactions that are not covered by UPC 153 or 156. These transactions need to match only on the first 3 characters of the input transaction with the first 3 characters of the posted name control. Bypass for TC 500 CC 52 or 53 with a block and serial number of either 88888 or 99999 containing a significant CREF Indicator. Transactions with doc codes 17-20 will resequence for 2 cycles prior to unposting.
- 2 MFT 55 TC 013 must match on 1st four characters of first and last names.
- 153 0 Name control mismatch—long entity TC 150, 140 or 430 addressing the invalid segment.
- 154 The following checks apply to math error processing:
- 0 TC 290 with Priority Code 6 if no TC 150 with math error increasing tax has posted or there is an unreversed TC 470, CC94 present.
- 1 TC 291 with Priority Code 7 if no TC 470, CC94, present.
- 2 TC 470, CC94, if no TC 150 with math error increasing tax is present or no TC 29X blocking series 770-789 is present.
- 3 TC 472, CC94, if there is no TC 470, CC94, posted.
- 4 TC 29X (except TC 294/295 blocking series 900-929) attempting to post to a module containing an unreversed TC 570 generated as a result of adjustment processing.
- 5 TC 29X with blocking series 770-789 if there is an unreversed TC 470, CC94, present.
- 6 TC 470, CC94, if there is an unreversed TC 470, CC94 already posted.
- 155 0 TC 29X or 30X attempting to post to a module that is restricted from generating interest. Bypass for TC 290/300 for a zero amount providing no secondary transactions are present or if the adjustment record contains TC 34X or 77X. Also bypass for TC 291, 295, 299, 301, 305, or 309 if the sum of TC 34X is zero.
- 156 0 name control mismatch—TC 150 or 430 (Entity Code 2 or 3) or TC 140 (Entity Code 1) mismatches name control on the valid segment.
- 157 0 TC 150 with FSC 5 attempting to post and the controlling name line for the 2 most preceding tax periods prior to the year of the input transaction contains FSC 5 (bypass for corrected UPC 157).
- 1 generated name control does not match primary name control.
- 158 0 TC 30X OR 29X blocked other than 200-299 or 930-949 carrying credit reference no. 806 or 807, and no secondary TC 17X if the module contains prior posted TC 170 or 171 with doc code 17, 18, 24, 47, 51, 52 or 54. Bypass this check if the 290 contains priority code 1 or 8, or the TC 300 contains PC 8.
- 1 (a)

- (b)
- (c)
- (d)
- (e)

Bypass RC1 for corrected UPC 158 or if the TC 29X contains priority code 1 or 8 or the TC 30X contains priority code 8.

159 0 An input transaction other than those listed below attempting to create a tax module (MFT 30):

140	610
141	
142	640
150	660
290 blocking series 29X	666 with Julian Date 999
	670
370	690
424 with SPC	700
010, 019-041	710
430	760
460	76X Doc Code 54 b/s 4XX
470 CC96	800
474	810
480	
500 CC 52 or 54	
520 CC 81, 83 and 85-89	840
540	914
560	
582	916
59X except TC 592	930
	960
	971 other than AC 1-9

NOTE: If the only transactions present in a module are TC 91X's, unpost any transaction (except 91X) that cannot create a tax module. See UPC 183. An input transaction other than those listed below attempting to create an MFT 55 module.

TC 290 b/s 150-198, 520-529, 590-599, 960-969 or 980-999 providing a resequence number (other than 699) for a significant amount is present.

TC 520 CC81, 83, 85-89  
 TC 640  
 TC 670  
 TC 914  
 TC 960  
 TC 370 containing CVPN  
 TC 971 AC97

160 0 TC 291/299 blocked other than 200-299 not containing Priority Code 1, 2, 6, 7 or 8 attempting to post to a module containing an unreversed TC 420 or 424.

1 TC 29X, except blocking series 200-299, when an unreversed TC 576 is posted, unless there is a Priority Code 6 or 7 in the adjustment transaction.

- 2 TC 290, blocking series 200-299, when the module has an unreversed TC 30X present.
- 3 TC 420 when the module contains an unreversed TC 420.
- 4 TC 300, unless Priority Code 1, 3, or 4 is present, or TC 421 (Doc Code 47) attempting to post when the module has the amended/duplicate return freeze set (—A)
- 5 TC 424 attempting to post (except TC 424 with SPC 010) and an unreversed TC 420 or TC 424 is already posted.
- 6 TC 421 doc code 47 attempting to post when the 640 Freeze is in effect.
- 7 TC 560 input to a module that does not contain a TC 150.
- 8 TC 424 input to a module containing a TC 494
- 9 TC 421 with an FLC not within the jurisdiction of the FLC of a prior posted TC 424, or not within the jurisdiction of the DO code in the AIMS control Number of a prior posted TC 420.
- 161 0 Check digit mismatch/SSN mismatch.
- 162 0 Module creating transactions addressing an existing entity will unpost 162 if the month of the taxpayers year ending in the entity is different from the month of the tax period of the input return. Bypass for a TC 150 with CCC Y, TC 140, TC 430 and MFT 55 transactions.  
**Note:** TC 430 will resequence 1 cycle if the input month mismatches the entity month. If the FYM still mismatches after resequencing one cycle, send it UPC 162.
- 163 0 TC 000 attempting to establish an account already on the IMF (except DLN block and serial no. 99999).
- 164 0 Input non-corrected unpostable TC 150 containing a significant withholding amount equal to the sum of ES Credits posted (within a \$1.00 tolerance).
- 165 0 TC 290, for tax periods prior to 8812 containing reference number 50X or 53X that would cause the net amount of all reference number 50X and 53X posted in the module to exceed \$100,000.  
1 If the tax period is 8812, and subsequent, unpost a TC 290 containing reference number 50X or 51X that would cause the net amount of all reference number 50X and 53X
- 166 0 Filing status mismatch (TC 150, Entity Code 2 or 3), exclude dummy IRA and SFR returns.
- 167 0 TC 290, 291, 300 or 301 containing a TC 320 and the module contains a significant net of TC 160, 166, 270, 276 or 350, for tax periods 8611 & prior. If the tax period of the adjustment is 8612 or later, TC 350 will be eliminated.  
1 TC 290, 291, 300 or 301 containing a TC 160, 270 or 350 and a significant TC 320 is posted to the module, for tax periods 8611 & prior.  
2 TC 270 is input as a secondary transaction to a Revenue Receipt and the module contains an unreversed TC 320, for tax periods 8611 & prior.  
3 For MFT 30, unpost a TC 290 or 30X with a secondary TC 161, 201, 241, 271, 281 or 311 and the Abatement Refusal Indicator is significant. For MFT 55, unpost a TC 290 containing a reference number for an abatement if the reference number matches a prior posted TC 24X with matching reference number blocked 96X.  
4 TC 290 for zero amount with blocking series 96X and the Abatement Refusal Indicator is significant.
- 168 0 Reversal TC fails to find original related TC.  
NOTES:

1. If matching to TC 896 reflecting MFT 29 must have blocking series 700-719 and Spouse Indicators must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719.
2. If the corresponding 57 Hold is no longer in effect, the input transaction will be unpostable.
3. TC 63X Refundable Credit Identification Number field must match a TC 63X in the same Refundable Credit Identification Number Series (i.e., 02 or 03).
4. TC 494 must match organization source code of prior posted TC 494. TC 494 will unpost 168 if TC 922 with process code 7X for 8611 and prior or 3X for 8612-8811, 75, 76, or 77 for 8812 and subsequent or TC 420, or TC 424 are present. TC 495 must match an organization source code TC 494.
5. TC 131, non-DMF must match non-DMF TC 130.
6. TC 897 must match DMF TC 896 and match on agency and sub agency codes.
7. TC 521/2 CC81 if there is not an unreversed TC 520 CC81.  
TC 521/2 CC83 if there is not an unreversed TC 520 CC83 posted cycle 199201 or later.  
TC 521/2 CC85 if there is not an unreversed TC 520 CC85.  
TC 521/2 CC86 if there is not an unreversed TC 520 CC86.  
TC 521/2 CC87 if there is not an unreversed TC 520 CC87.  
TC 521/2 CC88 if there is not an unreversed TC 520 CC88.  
TC 521/2 CC 89 if there is not an unreversed TC 520 CC 89.  
TC 521/2 not carrying closing code if there is not an unreversed TC 520 with closing code other than 81, 83 or 85-89.  
TC 521 with a statistical indicator if the module does not contain an unreversed TC 520 with CC81, 83, or 85-89.
8. TC 922 update (process code other than 00) and no TC 922 previously posted. (Bypass for corrected UPC 168).
9. Unpost an incoming TC 148 with an indicator other than "02" if an unreversed TC 148 indicator of "02" is posted. Unpost 149 with an indicator of 02 if the 148 indicator in the entity is other than 02 or TC 149 with no indicator if the 148 indicator in the entity is 02.
10. Unpost TC 910 if unreversed TC 910 is present unless the DO Code is identical to the DO Code of the prior posted TC 910 providing the Agent ID Number does not match. Unpost TC 810 if an unreversed TC 810 is present.
11. Unpost a non-civil penalty TC 241 if there is no non-civil penalty TC 240 in the module.
12. Doc Code 51 TC 370 containing TC 576 if TC 576 is already posted or containing TC 577 if no TC 576 is present.
13. TC 766 input with OTN, TOP offset reversal, must have a previously posted TC 898 with the same OTN.
14. DMF TC 131 type 01 with the year of the cycle posted field offset not equal to the year of the TC 130 or 132.
15. Consider TC 716 followed by TC 667 with Julian Date of 999 to be reversed.
16. If a document code 51 or 52 blocked other than 100-159 transaction is posted, unpost a TC 271 or 272 even if an unreversed TC 270 or 276 is posted.
17. TC 271 secondary to TC 29X with RC 62 will post even if no TC 270 or 276 is posted.
18. Unpost TC 972 AC 84/85 if applicable value of the Enrollment Code field in Entity is not significant

- 1 If Lifetime Exclusion had been previously claimed and input transaction value is different from the Master File value and year's digits of input transaction are not equal to Master File year's digits; or if Lifetime Exclusion had not been previously claimed and input transaction has a value of "8".
- 2 TC 016 from IDRS for PDT with blocking series 700-749 or 750-799 and the indicator value is the same as the current MasterFile value.
- 3 If the Federal Employee Indicator is set, unpost (UPC 168) a TC 530 CC 03, 09, 12 or 39 input to a module with a Total Module Balance of \$25 or greater.
- 4 TC 060 with New Residence Credit Recapture reversal codes attempting to post and no year digit Residence Credit Recapture due posted.
- 5 TC 290/300 with line reference no. 314 for zero amount and no Energy Tracking Section to delete.
- 6 TC 290/300 with reference number 500-699 for a negative amount attempting to post to a module that does not contain a posted TC 240 with matching reference number. Note: Regardless of the amount, ref #699 requires an unreversed TC 240 and Ref # 618.
- 7 (a) 1) TC 016 with KITA value of 1 and entity contains a value of 1; or  
2) TC 016 with KITA value of 2 and the entity contains a value of 2; or  
3) TC 016 with KITA value of 9 with significant value not present.  
b) TC 016 with a minister value of 9 when a significant value is not already present in the entity.
- 8 TC 290 containing ref # 698 with an amount (note: for ref # 698, the amount is actually a XREF EIN) not equal to XREF EIN contained in an unreversed TC 971 AC 97 posted in the same or prior cycle.
- 9 TC 015/030 not containing address input to an account that does not contain a module in status 03, 22, 24, 26, or 60.
- 169 0 An adjustment containing reference numbers that adjust schedule H fields input to a module not containing a posted schedule H EIN. Bypass if the input record contains a reference number 993 or 994 as appropriate.
- 1 No name line exists for the entity in the years prior to and including that of the tax period of the input transaction (Entity Change transaction containing an FSC or S-SSN only).
- 2 Filing status mismatch (Entity Change transactions)
- 3 A civil penalty assessment input to an account containing a joint controlling name line. Bypass this check if a civil penalty name line is posted.
- 4 An adjustment carrying reference number 879 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
- 5 An adjustment carrying reference number 892 input to a module that is not controlled by a joint name line or does not contain a spousal SSN.
- 6 An adjustment carrying reference number 896 input to a module that is not controlled by a joint name line or not containing a spousal SSN.
- 7 An adjustment carrying reference number 899 input to a module that is not controlled by a joint same line or not containing a spousal SSN.
- 8 An adjustment carrying schedule H reference numbers for the spouse input to a module that is not controlling by a joint name line or not containing a S-SSN.
- 170 0 Unpost TC 290 with blocking series 290-299 when an amended return is already posted; duplicate return freeze is on; the original return contained any math error codes; or if an unreversed TC 576 is present in the module.

- 171 0 When a TC 520 CC 83, 85, OR 88 is in effect, all debit TC 29X (including civil penalty assessments) or debit TC 30X and balance due returns input to a tax period ending prior to the Post petition Date in the entity. Bypass for corrected UPC 171. Also bypass if the Post Petition Date in the entity is 10/22/94 or later. If transaction goes unpostable with UPC 171, MF will not show TC 370.
- 1 TC 470 CC 90 input to a Module containing an unreversed TC 520 CC 81, 83 or 85-89.  
**Note:** TC 150, 29X, 30X and 370 transactions will bypass all unpostable checks for purged bankruptcy cases except UPC 171.
- 2 Unpost TC 971 AC 31 input to an account not containing significance in the entity CC 81, 83, 85 or 86-89 indicators. Unpost TC 971 AC 32 input to an account not containing significance in the entity OIC DO field.
- 3 TC 291 or 301 or 241 or 299 or 309 containing a date earlier than the unreversed TC 604 date.
- 172 Reserved
- 173 0 TC 29X blocked 200-289 if TC 150 is not posted. Current year TC 29X blocked 200-289 will resequence for 16 cycles prior to unposting if TC 150 does not post.
- 1 TC 29X blocking series 290-299 with line reference 403 and no TC 150 posted.
- 2 TC 290 blocking series 490-499 with secondary TC 766 attempting to post to a module containing 52 TC 766 doc code 54 blocking series 490-499.
- 3 TC 290 blocking series 400-439 or 450-499 with secondary TC 766 attempting to post to a module with a TC 150 posted.
- 4 Reserved
- 5 If no TC 150 is settled in the module, unpost the following transactions: 160, 170, 270, 290, (except blocked 290-299 or 400-499) 291, 300, 301, 320, 340, 350, 360, 420, 424 (with Special Project Code other than 010 or 019 thru 041), Note: A second TC 424 SPC 010 will UPC 173 RC 5 if no TC 150 is posted. 429, 680, 770, 811 (with significant credit release amount), 915, 922. These TC's will resequence for up to 2 cycles prior to unposting. Do not perform this unpostable check for MFT 55 transactions.
- 6 TC 421 attempting to post and TC 150 is not present, unless the module contains an unreversed TC 424.
- 7 Unpost a TC 29X/30X containing reference number 878 or 879 input to a module that does not contain a TC 150 posted cycle 198601 or subsequent.
- 174 0 TC 018 attempting to post and none of the modules have the 740 freeze on.
- 175 0 TC 820, 824, 830 or 890 after resequencing 1 cycle if the amount still exceeds the credit balance. (UPC 168 has priority over this check except for TC 820 or TC 830).
- 176 0 TC 150 or 430 which would create an entity on the invalid segment. Bypass for corrected unpostables, TC 150 or 430 with high order digit of 9 (temporary SSN), Form 1040C TC 430 (doc code 61), and TC 150 with CCC X, and TC 150 with CCC x and TC 150 or 430 with the Accretion Indicator.
- 177 0 Module creating transactions attempting to post to an account on the valid segment with the Scrambled SSN Indicator set to 1 and MFR of 8.
- 178 0 TC 460 with an extension date prior to RDD or extended RDD.
- 1 CSED
- (a) If the transaction date of the TC 500 is later than the latest CSED. Bypass for CC 52.
- (b) Input TC 550 when on OIC (unreversed TC 480) is still pending.
- (c) The CSED from the TC 550 is not greater than 10 years from 23C date of the latest assessment in module. Bypass for TC 550 blocking series 990-999.

- (d) The transaction date from the TC 550 is not greater than the transaction date from any posted unreversed TC 500 or 520.
  - (e) The transaction date of the TC 550 is later than the latest CSED as extended by previous postings.
  - (f) The TC 550 has an earlier transaction date than a previously posted unreversed TC 550.
  - (g) Transaction date of TC 550 matches a previously posted TC 550 but the CSED on the input TC 550 is earlier.
  - (h) Transaction date of the TC 550 is prior to the 23C date of the earliest assessment in the module.
- 2 ASED TC 560 (TC 560 blocking series 700, 775, and 990-999 bypass checks a, c, and d below.
- (a) The ASED of the input transaction is not equal to or greater than regular ASED.
  - (b) An unreversed TC 480.
  - (c) The transaction date of the TC 560 is later than the previous ASED as extended.
  - (d) The transaction date of the TC 560 is earlier than the transaction date of a previously posted TC 560.
  - (e) The transaction date of the TC 560 prior to the later of RDD or transaction date of the TC 150.
- 179 0 TC 290/291 for significant amount without secondary TC 160/161/162 and the module contains a TC 160/161/162.
- 1 TC 300/301 for significant amount without TC 160/161 and the delinquent return switch is set.
- Note:** Do not make these checks if the input adjustment or the module contains a TC 320, if the tax period is 8611 and prior, if the posted return contains computer condition code "R", or if the input transaction is an abatement in tax and the net of the TC 16X is Zero. Do not perform R1 above if the total tax liability (including the input TC 300) does not exceed the total timely credits posted in the module.
- 180 0 Reserved
- 1 Reserved
- 2 The adjustment contains credit reference no. 764 and there is a TC 29X in the module except with a previously posted TC 290 containing Priority Code 6.  
Bypass the above unpostable checks for corrected UPC 180 or if the adjustment contains priority code 1 or 8.
- 181 0 TC 530 with closing code 09 (except if DLN julian date is 401-766 with block and serial no. 99999) attempting to post and the pending total module balance is
- 182 0 Module creating transaction (except TC 140) or TC 500 CC 52 attempting to post to an account with MFR 8. (This check is made after UPC 177).



- 183 0 (a) When there is an unreversed TC 914 or 916 in the module or a TC 918 in the account, unpost any transactions except 129, 141, 142, 29X containing an Employee Number with 850-854 in the 3rd, 4th, and 5th digits providing the first 2 digits of the Employee Number also match the FLC in the 914, 916, or 918; 424 (SPC 049), 428, 429, 472, 521, 522, 550, 560, 570, 583, 592, 595, 596, 611, 667, 671, 740, 841, 960, 961, 962, 910, 911, 912, 915, 917, 919, 920, 99X, corrected UPC 183's, and the computer generated transactions. Allow a subsequent TC 914, 916 or 918 to post if the DO code is identical to the posted DO code and the Agent ID Number does not match a prior TC 914, 916 or 918. If the DO code is not identical or the Agent ID Number matches, a second TC 914, 916 or 918 will not post even if it is a corrected UPC 183.
- (b) When there is an unreversed TC 914 in any module in the account unpost any transaction input to any MFT 55 module except TC 912, 920 and 99X. Bypass for C-UPC 183. A second TC 914 will not post even if C-UPC 183 is input to the module containing the TC 914.
- 1 TC 915 is input and STEX freeze is set.
- 4 Reserved
- 184 0 When TC 370 blocked 699 is posted, unpost all subsequent transactions addressing the module except 5XX, 6XX or 7XX. Bypass for Corrected UPC 184.
- 185 0 TC 930/932 input to a Module containing a TC 424 with Special Project Codes 010, or 019-041.
- 1 TC 424 containing SPC 010, 019-041 input to a module containing an unreversed TC 930 not containing a TC 150.
- 186 0 Transaction other than TC 370 with a secondary TC 402, attempting to post to a module with a 40 Hold in effect (Status 29-account transferred out of Master File).
- 1 If the module balance is credit, unpost any transaction (except TC 400), attempting to post to a tax module with a transaction section exceeding maximum programming size. Also allow a TC 820 if after posting the TC 820, the module balance becomes zero or debit.
- 187 0 The module where the adjustment is attempting to post contains an unreversed TC 780 and the adjustment transaction is not in the 800-899 blocking series. Also bypass for TC 30X with Disposal Code 02.
- 188 0 Module creating transactions not containing name information addressing a period earlier than the earliest name line on the Master File (except TC 140, Entity Code 2). (This check is bypassed for RPS 610's , TCand DOD TC 500's with CC 52 that are for the period 1 year prior to the latest tax module on the Master Files.
- 1 TC 370 document code 52 Julian Date 999 if the account does not contain a TC 013 with Julian Date 888 posted in the current cycle. Note that the name line year in the TC 013 must match the tax eriod of the TC 370 or else the TC 370 will unpost.
- 189 0 See IRM 3.12.179 for Column A and B. An input transaction from Column A attempted to post to a module but was greater than the net amount (including prior reversals) of the transactions from Column B. This netting is done prior to the specific transaction matching. TC 764, 765 and 768 cannot exceed \$400 (\$500 for tax periods 197912-198511, \$550 for 198512-198711, \$851.20 for 198712-198811, \$874.00 for 198812-198911, \$910.00 for 198912-199011, \$953 for 199012-199111, \$2,020 for 199112-199211, \$2,211 for 199212-199311, \$2,364 for 199312-199411, \$2,528 for 199412-199511, \$3110 for 199512-199611, \$3656 for 199712-199811, \$3756 for 199812-199911).
- If matching to TC 896 with MFT 29, input TC 892 must have blocking series 700-719 and Spouse Indicator must match. If matching to TC 896 with other than MFT 29, input TC 892 must have blocking series other than 700-719.

The TC 632 and 637 Refundable Credit Identification field must match the TC 63X transactions in the same Refundable Credit Identification number series (i.e., 02 and 03) and must be compared to the sum of the memo amount and money amounts.

When matching any of the transactions allow a tolerance of 99 cents.

TC 767 generated from reference numbers 330-336 must match a prior posted TC 766 containing reference numbers 330-336 and cannot exceed the amount.

TC 767 with OTN fails to find a previously posted TC 766 with the same OTN.

- 1 Unpost an adjustment transaction if a line reference number from Column A attempts to reduce the related field in the tax transaction section from Column B below zero (\$10 tolerance).
  - 2 Unpost an adjustment with line reference number 882 which would increase all Saver Exclusion to greater than \$2000.
  - 3 TC 29X with RC 62 containing a secondary TC 271 that is greater than the total amount of the accrued FTP (Late payment total) in the module.
  - 4 Unpost acredit reversal with doc codes 24, 48 and 58 containing the Excess Collection Write-Off Indicator that contains a money amount in excess of the credit module balance. Bypass this condition if the module contains an unreversed TC 608.
  - 5 TC 971 with 31 or 32 in module where balance will be zero or credit.
  - 6 TC 766 with OTN is greater than the net TOP offset amount with the same OTN.
- 190 Reserved
- 191 0 When the 148 switch in the entity is 10-99, unpost transactions 976, 977, 291 and 150 (except 150s with unallowable code 91 or SFR TC 150s). Effective for cycle 8440-8526 unpost 191 additionally for 148 03. Bypass for corrected UPC 191 and TC 29X input to MFT 55.
- 192 0 TC 520 attempting to post to an account which has a TC 520 already posted and closing codes are incompatible.
- 1 TC 530 attempting to post and the module is not in 12, 19-24, 26, 54, 56, 58 or 60 or is
  - 2 TC 47X (except TC 47X CC94, 95, 96, or 99) input to a module containing an unreversed TC 470 CC 95.
  - 3 TC 530 CC 24-32 input to any module in the account if the OIC acceptance year is significant.
- 193 0 TC 290, 294, 298, 300, 304 or 308 with a significant amount attempting to post to a module that has a debit net module balance and the earliest CSED as extended is within 6 months of expiring or has expired and no unreversed TC 534 is posted.  
EXCEPTION: Allow TC 29X/30X containing a fraud penalty TC 320/321 to post.
- 1 If TC 534 attempting to post and earliest CSED as extended (TC 550) has not expired or is not within 6 months of expiring, or the input amount is greater than the net module balance, or the module is not in debit balance. (Bypass on corrected UPC 193 if the original CSED has expired and a subsequent significant assessment (TC 29X/30X) has posted).
- 194 0 An input transaction attempting to post to a module and does not match on date. (See 3(27)(68) for a list of specific transactions.) An input transaction attempting to post to a module and the amount is greater. Exclude IRA 892's. Form 3520 Indicator must match. (See 3(27)(68) for a list of specific transactions.)
- 2 TC 521 containing a transaction date prior to the transaction date of the TC being reversed.

- 195 0 TC 960 attempting to post to a module containing a significant CAF Indicator and the CAF Indicator in the input TC 960 does not match the Balance Section CAF Indicator or the FLC on the input TC 960 does not match the Service Center Code of the posted unreversed TC 960.
- 1 TC 961 or TC 962 if the D.O. does not match the D.O. of the posted TC 960 and the secondary file location code does not match the D.O. code from the posted TC 960.
- 2 TC 150 or 29X with significant CAF Notice/Refund indicator attempting to post to a module containing a significant non-matching CAF Indicator or the FLC of the DLN does not match the FLC of a previously posted TC 960.
- 196 0 Reserved
- 1 TC 712 input to a module containing a TC 667 with Julian Date 999 with a matching transaction date and money amount. Bypass for Corrected UPC 196.
- 197 0 The input transaction is for a module which was placed on microfilm retention register. Resequenced TC 840 for up to 10 cycles prior to unposting.
- 1 TC 370 Doc code 52 blocking series 000-899 attempting to create a module and no vestigial record for the module was present.
- 2 If a module is present for the same tax period as the input TC 370 Doc Code 52, regardless of blocking series.
- 3 TC 370 Doc Code 52 blocking series 900-999 and the account contains a vestigial section for the same tax period.
- 4 If a TC 150 has previously posted to the module and the doc code 52 TC 370 contains a TC 150 or the TC 370 doc code 52 contains more than one TC 150.
- 5 TC 400 input to a credit balance module or a module not containing a TC 150.
- 6 TC 370 with a secondary TC 402 input to a module not containing an unreversed TC 400 with the same date and amount as the TC 402.
- 7 Account transfer, TC 370 (Doc Code 51), does not carry TC 150 and there is no settled TC 150, except when input TC 370 (Doc Code 51) CONTAINS A SECONDARY TC 402 OR THE TC 370 IS INPUT TO MFT 55.
- 198 0 TC 670 with zero amount and secondary TC 460 attempting to post to a module containing a manual delinquency penalty TC 160/161.
- Note:** TC 670 with secondary TC 460 is subject to RC0 check only.
- 1 Reserved
- 2 TC 430, 610 doc code 70, 660, 670, or 760 attempting to post to a settled module, except:
- (a) 57 Hold is on (Additional Liability Pending) or TC 570 is secondary to the TC 660 or TC 670.
- (b) Transaction is a corrected UPC 146 or 198.
- (c) Input is a TC 670 with Doc Code 18.
- (d)
- (e) Total module balance is debit.
- (f)
- (g) TC 670 is input within 8 cycles of a previously posted TC 706.
- (h) TC 670 is a corrected UPC 183.
- (i) Bypass for TC 670 if the module contains a status 60 within the previous 8 cycles and the DLN or transaction date of the input TC 670 is not identical to the DLN or transaction date of a TC 670 with matching money amount that posted within 8 cycles. If this condition is not met, the TC 670 should be resequenced for up to 6 cycles.

- (j) TC 670 is not greater than the credit elect per taxpayer field in the posted TC 150.
- (k) The unpostable bypass indicator is significant unless the same transaction code with matching date and amount is already posted.
- (l) The TC 670 contains check digits in lieu of the name control. **Exception:** For tax year 1993 when the account has TC 766-334 for period 1-1-1996 through 4-15-1996 (without extension) date specific is 3-15-1997 to accommodate fiscal-year taxpayers.
- (m) TC 670 if the module contains a duplicate returns freeze, 640 hold, or CC 83, 85 or 86-89.
- (n) The TC contains DPC 13.
- (o) Another module in the account is debit
- (p) TC 670 contains DPC 05, 15, 16, 17 or 18.

**Note:** The following analysis will precede UPC 198 checks: TC 670 addressing a module with an unreversed TC 420 or 424 and after posting would create a credit balance will cause the generation of TC 570.

- 3 Unpost a revenue receipt transaction which causes the module balance to be credit of \$100,000,000 or greater. Unpost any subsequent transaction addressing this module. Bypass for all debit transactions and non-money transactions.

**Note:** Beginning January 1991, the initial transaction that goes unpostable for this condition will set an indicator on the module. Any subsequent transaction, including TC 150, will also unpost UPC198 RC3. Bypass for all debit transactions and non-money transactions.

Bypass UPC 29X analysis for any of the following:

- (a) TC 001, 12X, TC 000(DM-1 only), and TC 99X.
- (b) Purged unpostables (UPC 296).
- (c) Computer generated transactions (TC 001, 006, 019, 026, 666, 667; TC 000 and 013 with block and serial of 99999 and TC 706 and 826 with Julian Date of 999.
- (d) Previously resequenced transactions.
- (e) Previously coded unpostables this cycle.

290 0 Reserved

1 Bad Transaction Date

- (a) TC greater than 140 (except TC 148/149/150/290/300 with transaction date year prior to 62).
- (b) TC greater than 139 (except 148/149/150/290/300) or doc code 87) with:
  - (1) Transaction date month not 1-12; or
  - (2) Transaction date day not 1-31; or
  - (3) Transaction date later than current MCC assigned 23C date (except 430, 610, 700, 710, 820, 830, or TC other than 694/695 with non zero reversal code).
  - (4) TC 500 CC 52 or 53 with a transaction date prior to 19900802.
  - (5) TC 500 CC 54 or 55 with transaction date prior to 19951121.

2 Bad Transaction Code.

Any TC which is not valid for IMF processing including the following:

- (a) 95X, 05X, 07X, 080 (Service Center generated), 060, 081, 473, 41X, 422, 423, 564, 940, 942.
- (b) Revenue Receipt transaction with reversal digit not 0/1/2/4.

3 Invalid MFT or Incompatible Transaction Code / MFT Combination.

- (a) MFT must be 00 to 30 except TC 026 must have 99.
  - (1) TC greater than 139 with MFT 00 except TC 148/149/901-904/910/911/918/919/971 or 972 AC 84 or 85.
  - (2) TC 910/911/918/919 with an MFT other than 00.
  - (3) TC 915/916/917 with an MFT other than 30.
  - (4) TC 912/914 with an MFT other than 30 or 55.
  - (5) TC 000 with an MFT other than 00.
- (b) Unpost the following transactions input to MFT 55; including transactions that are secondary to TC 290 or TC 370. Send the transaction unpostable 291 RC1 or RC3 instead.

140	32X	560	93X
141	35X	59X	94X
142	42X	61X	97X (except TC 971, AC 10 or greater)
150	43X	63X	
16X	45X	66X	
17X	46X	71X	
20X	474	768	
27X	475	80X	
30X	494	81X	
31X	495	83X	

#### 290 4 Invalid Tax Period

- (a) Tax period month not 1-12, (Non-entity update transaction).
- (b) TC greater than 139 (except 148/149) with a tax period prior to 6212.
- (c) TC 430/660 with a tax period prior to 196312.
- (d) TC greater than 139 (except 148/149/150/290/300) with a tax period more than one year later than the 23C date year month (YYYYMM). Bypass for TC 424 SPC 039 source code 60 with Org Code 1000 or 2000 or TC 421 input to 9812 and prior.
- (e) Tax period must be compatible for line reference numbers on TC 29X/30X as follows:
  - 1. 403 — Tax Period not 197810-198011.
  - 2. 885 — Tax Period must be 197912 or later.
  - 3. 886 — Tax Period must be 197712 or later.
  - 4. 887 — Tax Period must be 197712 or later.
  - 5. 888/889 — Tax Period must be 197412-197511 or 197712 and later.
  - 6. 764/765 — Tax Period must be 197512 or later.
  - 7. 882 — Tax Period must be 198112-198412.
  - 8. 221/222 — Tax Period must be prior to 198912.
  - 9. 895/896 — Tax Period must be 199112 and subsequent.
  - 10. 898/899 — Tax Period must be 199112 and subsequent.
  - 11. 334 — Tax period must be 199312-199411.
  - 12. 336 — Tax Period must be 199812 and subsequent.
  - 13. Domestic Services reference numbers 003, 004, 007, 073, 335, 903, 904, 907, 973, 993, 994, 995, 996, 997 and 998 — Tax Period must be 199512 and subsequent.
- (f) Unpost MFT 55 transactions input with tax period prior to 197512.

- (g) Unpost MFT 55 transactions or containing reference numbers 510-518, 601-603, 606 or 611 with tax period other than 12.
- (h) TC 150 with Lifetime Exclusion Indicator for tax periods 197806 or prior.
- (i) TC 740/841 containing an invalid tax period.
- 5 Undelivered or Refund Cancellation Reasons
  - (a) TC 740 or TC 841 with a zero Undelivered Refund amount.
  - (b) TC 740 or TC 841 coming from RD0 without cancellation code of 1, 2, 3, 8 or 9.
- 6 RPS Unpostable Reasons
  - (a) Form 1040 with Computer Condition Code "S" and a remittance with returns.
  - (b) Non math error TC 150 (except G or Y coded) with zero liability and either a remit
  - (c) TC 610 with return doc code in DLN and control date is other than 401-766.
- 7 Tax Class
  - (a) Tax Class must be 2 except TC 896.
- 8 Invalid D.O. Code
  - (a) Invalid D.O. in DLN.
  - (b) TC 420/428 with invalid D.O. in AIMS Control Number.
  - (c) TC 424 with special project code 010 and an invalid 918-A-D.O.
- 291 0 Unpost TC 971 AC 96 or 97 containing XREF MFT other than 01, 03, 09, 11, 12 or 16.
- 1 Transaction Amount not Compatible with Transaction Code
  - (a) Transaction amount is not zero and the transaction code is 140/141/142/582/583/59X/474/475.
  - (b) TC 370 doc code 51 for a credit amount.
  - (c) TC 61X-69X with a reversal code other than zero and a doc code of 34 must have a zero primary amount and significant secondary amount (except TC 896 and 694).
  - (d) TC 150 with negative liability.
  - (e) TC 610 with return doc code must be credit.
  - (f) TC 430 with a zero amount field (Doc Code 61).
- 2 Invalid Secondary Transaction
  - (a) TC 370 with any of the following conditions:
    - 1. If secondary TC 63X is present:
      - a. ID number must be 02 for 630, 636.
      - b. ID number must be 03 for 632, 637.
      - c. Doc Code 52 cannot have a status indicator of 1.
      - d. Tax period not 197810-198011.
      - e. TC 636/637 with doc code other than 52.
    - 2. Contains an 870 Date with no secondary TC 300 present.
  - (b) TC 29X with any of the following conditions:
    - 1. Blocking series 200-299 and a secondary transaction is present.
    - 2. Blocking series 400-499 and a secondary transaction is present.
    - 3. Duplicate penalty transaction present.
  - (c) TC 30X containing:
    - 1. A secondary TC 280 or 36X.
    - 2. Duplicate penalty transactions.
    - 3. TC 272 or 342 for significant amount.

- (d) Revenue Receipt Transactions containing a secondary transaction that does not meet the following checks:
  - 1. Secondary other than 170, 171, 200, 270, 280, 360, 460, 472, 570, 770 or 772.
  - 2. Secondary 280 only valid for TC 611, 641, 661, 671, 681, 691 or 721.
  - 3. Secondary 460 only valid for 670.
  - 4. Secondary 570 must have zero amount.
  - 5. Secondary 200 or 360; must have significant amount.
  - 6. Secondary 770 only valid on TC 721, 722, 832, 84X.
  - 7. Secondary 772 only valid on TC 720.
- 3 TC 29X or TC 30X Reference Numbers:
  - 1. Reference number criteria for MFT 30.
    - a. Valid reference numbers are: 003, 004, 007, 073, 221, 222, 314-317, 330-336, 403, 680-696, 764-767, 806-807, 881, 882, 878, 879, 885-889, 890 (TC 30X only), 891, 892, 895, 896, 897 (TC 29X only), 898, 899, 903, 904, 907, 973, 993-999, 090 (TC 30X only). All reference numbers must be for a significant amount except reference numbers 314, 680-696, 889, 890, and 999.
    - b. Line reference number 403 must have an amount less than \$1 million and be signed correctly.
    - c. TC 29X blocked 400-499 can only contain reference number of 766 or 767.
    - d. TC 887 with an amount field greater than 99.
  - 2. MFT 55 Adjustment Transactions:
    - a. TC 290 doc code 54 input to MFT 55 must be blocked 520-539, 150-199, 800-899 or 960-999 and cannot contain secondary tax transactions (TC 294, 295, 298, 299).
    - b. The following checks apply to TC 290 for doc code 54 and TC 370 carrying TC 290 doc code 51/52 input to MFT 55.
      - 1) The primary transaction must be TC 290 with no significant money amount or TC 534/535.
      - 2) If the transaction contains a reference number, it must be within the range of 500-679 or 697-699. Reference Number must be present for TC 370 unless the primary transaction code is TC 402.
    - c. Effective July 1986, TC 290 doc code 54 blocked 590-599 may also be input to MFT 55. All checks outlined above must be met. Only allow reference number 500-599 (not 600-679 or 699) to be valid for TC 290 doc code 54 blocked 590-599. The reference number must be for a significant amount.
- 4 Invalid Closing Codes:
  - (a) TC 530 with a closing code of zero or greater than 39 or equal to 33 or 34.
  - (b) TC 520 with closing code other than 70-89.
  - (c) TC 521/2 with closing code other than 00, 81 or 83-89.
  - (d) TC 59X (except 592) with a closing code of 00.
- 5 TC 29X/30X or TC 370 containing an Interest to Date later than the current 23C date plus 60 days. TC 29X/30X containing a credit interest to date later than the current 23C date.
- 6 Blank or Invalid Name Control
  - (a) First character of Name Control not A-Z except:
    - 1. TC 141, 142, 901, 920.
    - 2. Transaction with 2 character A-Z check digit and 2 leading blanks.

3. TC 902 with temporary SSN or 4 identical characters.

4. Transaction with reversal code of 6 or greater except TC 016, 017, 148, 149, 428, 429, 596-599, 788, 916-918.

(b) Transactions with a temporary SSN (other than with middle two digits of 78-80 (ITIN)) and containing check digits in the name control (except TC 902).

7 Adjustment Transaction and Interest Date Not Compatible

(a) If interest computation date is zero, these transaction codes can not be present on the input transaction: 294, 295, 298, 299, 304, 305, 308, 309, 535.

(b) If the interest computation date is significant, one of the following transaction codes must be present: 294, 295, 298, 299, 304, 305, 308, 309, 535.

8 Invalid Extension Date

(a) TC 550/560 with new expiration date equal to zero.

(b) TC 460 with extension date equal to zero.

9 Transaction with Invalid Information

(a) TC 060 with:

1. Year F 2119 due other than 0000, 1966, 1978 and greater.

2. Tax period year other than 0000, 1966, 1978 and greater

(b) TC 141/142 with notice codes other than 01-04 for TC 141 and 05-08 for TC 142.

(c) TC 150 with Lifetime Exclusion from Gains Indicator not 0-5.

(d) TC 424 with any of the following:

1. 15 words long and sort code other than 06, 21, 22, 77.

2. If special project code is other than 010, 918-A D.O. must be zero.

3. Word count of 8.

(e) TC 920 with status code other than 20, 22, 23, 24, 26, 48, 50, 54, 56, 58 or 60.

(f) TC 011 without a new SSN.

(g) TC 140 with source code other than 01, 05, 10 or 20 (entity code 1 only).

(h) TC 018 with DLN Julian date not 401-766.

(i) TC 000 with significance in New SSN field.

(j) TC 960 and 962 with a CAF Indicator other than 1-8.

(k) TC 290 containing:

1. Reference Number 897 with Amount of 0.

2. Agency or Sub-Agency Code equal to 0 if ref #897 is input.

(l) TC 924 with backup withholding reference number other than 140, 150, 160, 180, 190, 200.

(m) TC 016 blocked 7XX with Julian Date not 401-766.

(n) TC 400 for a significant amount.

292 0 EIC Exceeding Allowable Maximum:

(o) TC 150 containing EIC greater than \$400 prior to 197912, \$500 for tax period 197912-198511, \$550 for tax period 198512-198711, \$851.20 for 198712-198811, \$874.00 for 198812-198911, \$910 for 198912-199011, \$953 for 199012-199111, \$2,020 for 199112-199211 or \$2,211 for 199212-199311, \$2,364 for 199312-199411, \$2,528 for 199412-199511, \$3,110 for 199512-199611, \$3,656 for 199711-199811, \$3,656 for 199712-199811, \$3,756 for 199812-199911.



- (p) TC 29X/30X containing reference number 764 greater than \$400 prior to 197912, \$500 for tax period 197912-198511, \$550 for tax period 198512-198711, \$851.20 for 198712-198811, \$874.00 for 198812-198911, \$910 for 198912-199011, \$953 for 199012-199111, \$2,020 for 199112-199211 or \$2,211 for 199212-199311, \$2,364 for 199312-199411, \$2528 for 199412-199511, \$3110 for 199512-199611, \$3,556 for 199612-199711, \$3,656 for 199711-199811, \$3,756 for 199812-199911..
- 1 TC 150 Section Word Count
  - (a) If section word count is present corresponding section must be on input return.
  - (b) Total of section word counts must equal transaction word count.
- 2 Invalid Doc. Code — Transaction Code Combination
  - (a) TC 30X and Doc. code is other than 47.
  - (b) TC 29X and doc. code is other than 54.
  - (c) TC 370 and doc. code is other than 51 or 52.
  - (d) Doc. code 34 and transaction code is other than 610-690, 692, 694, 695 or 896.
  - (e) TC 150 with doc. code other than 07-12, 21-22, 26-27, 72-73.
- 3 TC 150 Math Error/Non Math Error.
  - (a) Non-math error return with IMF Total Tax Liability Computer not equal to IMF Total Tax Computer.
  - (b) Math error return with IMF Total Tax Computer equal to IMF Total Tax Liability Computer and Balance Due/Refund equal to Balance Due/Overpayment Computer.
- 4 Invalid Entity Code/Address Information
  - (a) TC 000,01X, 030, 040, 041, 150, 430 with a City Character Count +M2 3, greater than City/State word count X 5, and non-zero city character count.
  - (b) TC 140
    - 1. Entity code 2 and word count not equal to 45.
    - 2. Entity code 1 and word count not equal to 71.
    - 3. Entity code 1 and zero City/State word count.
  - (c) If the city character count or Major City Code is less than 2 characters or the Major City Code is invalid for the input Service Center (Special processing for New York, San Francisco, Seattle and Miami). (APO/FPO address use AE, AP and AA.)
  - (d) TC 150 or 430 with Entity Code 1 or 3 and a zero City/State word count.
  - (e) Transaction with address data and;
    - 1. An invalid state code or major possession.
    - 2. Blank City/State field.
    - 3. Zero City character count.
  - (f) TC 000 (non DM-1) with zero first name line word count.
- 5 Invalid TC 150 Schedule Information
  - (a) SE Schedule (Section 24), -if entity code 1/4/5 then SSN must match the secondary SSN (if significant).
  - (b) IRA Sections (Section 26/27)
    - 1. Significant type indicator and entity code is other than 2 or a non-zero remittance.
    - 2. FSC of 2 and IRA Spouse Indicator is zero.
    - 3. Significant name line character count but no name line present.
- 6 TC 844 with Date of Demand greater than the current 23C date.

## 7 Invalid Document Code 34 Conditions

The primary and secondary transaction codes are not within the same transaction range, example: TC 672 with secondary TC 640, or the primary and secondary money amounts are not identical.

## 8&amp;9 Reserved

293 0 TC29X/30X containing an RFSCDT later than the current 23C date.

## 1 Reserved

2 SFR TC 150, doc code 10, blocking series 000-299, tax period 8112 and later, and containing sections other than 1-6 or significant tax information in section 4-6 other than exemption amount, standard deduction and Form 6251.

3 TC 370 with Transaction Amount not equal to the net money amount of all secondary transactions plus the civil penalty reference number amount.

4 TC 150 containing IMF Total Tax, withholding Amount, or Excess Social Security Tax greater than 10 positions.

## 5 Reserved

6 Invalid SSN. SSN of zeros or all nines.

7 TC 29X/30X with an Interest Computation Date later than the 23C Date plus 1 year.

## 8 Invalid Character Count Information.

(a) TC 140 entity code 1, or TC 150/430 with entity code 1, 4, or 5 and:

1. To Last Name character count is zero.

2. Of Last Name character count is zero.

3. First Name Line character count greater than 35 (sum of to Last Name character count, Of Last Name character count, and Suffix character count).

4. 1st Name Line Word Count of zero.

(b) Entity change transactions with word count greater than 20, and significant in the first name line field.

1. To Last Name character count is zero, or

2. Of Last Name character count is zero, or

3. Tax Year (year of first name), is zero, except TC 013 Civil Penalty Transactions.

4. First Name Line character count greater than 35 (sum of to Last Name character count, Of Last Name character count, and Suffix character count).

9 (a) If primary transaction code is 290 and Credit Interest date is significant, blocking series must be 310-349, 500-519, 540-589, 600-619, or 640-679. Bypass for MFT 55.

(b) If primary transaction code is 291, or secondary transaction code is 294 or 298, Credit Interest date must be zero.

294 0 Reserved

1 TC 150 with DLN XX211XXX99XXXX containing computer condition code G and with an entity code other than 2 or 4, tax period prior to 7301, or not containing computer condition code 5 or 6.

295 0 Reserved

1 TC 150 Entity Code 1 with CCC G.

2 Name control must equal the first four significant characters of the last name (except doc code 63 transactions).

3 TC 000 with a fiscal month of 00 or greater than 12.

296 0 Beginning of Year Processing — Prior year purged unpostable (4-bit setting of Corrected Unpostable Indicator).

- 297 0 Reserved for End of Year processing.
- 298 0 (a) Unpost TC 015 and 030 not containing address information and containing a Primary Location Code = to one of the 30 no continuing district office code.
- (b) Unpost TC 844 containing a DLN FLC = to one of the 30 non-continuing district office codes.
- (c) Unpost TC 520 containing a BLLC = to one of the non continuing district offices.
- (d) Unpost TC 420/28 with a non continuing district office in the last byte of the AIMS control number.
- (e) Unpost TC 424 or TC 429 containing a non-continuing district office in the DLN FLC.
- (f) Unpost TC 015/030 with doc code 63 not containing address information.
- 299 0 Date received must be present on Form 1040, 1040A, 1040ES, 1040NR, 1040EZ, 1040PR and 1040SS. If this test or any of the following tests are not met, unpost.
- (a) Date received must not be earlier than ending month and year of the tax period. (Bypass the check for Form 1040ES).
- (b) If the input return is other than a current calendar year timely filed, then date received must not be subsequent to current (23C date) processing date.
- (c) Month digits must be 01 through 12. TC 430 will go UPC 290 RC 1 instead.
- (d) Day digit must be 01 through 28 when month is 02, except when leap year, then day digits must be 01 through 29. TC 430 will go UPC 290 RC 1 instead.
- (e) Day digits must be 01 through 30 when month is 04, 06, 09, 11. If greater than 31, TC 430 will go UPC 290 RC 1 instead.
- (f) Day digit must be 01 through 31 when month is 01, 03, 05, 07, 08, 10 or 12. TC 430 will go UPC 290 RC 1 instead.
- 2 TC 150 containing an EDA input to a tax period other than 199312-199411.

## **8 Unpostable Codes — BMF**

IRM 3.12.179.99

All Unpostable Codes (UPC) will be 3 numeric positions. There will also be a 1 position Reason Code (RC) separate from the unpostable code. Also EO unpostable conditions and resolutions can be found in IRM 3.12.278, EO Unpostable Resolution.

The following Unpostable Codes (UPC) are written onto the unpostable Tape to identify transactions that fail to meet validity checks as described below. The Reason Code (RC) is defined for each UPC.

### **UPC RC Description**

- |     |   |  |
|-----|---|--|
| 301 | 1 | An input (non-generated) transaction coded other than 000, 019, 141, 142, 650 (document code 97, 19 EFTP) for MFT 01/03/16, 990, 991, 992, 993, 996 or other than a TC 150 (with entity information addressing a F706/709 module) failed to match on TIN with an account on the BMF. |
|-----|---|--|

**UPC RC Description**

- 2 TC 150 for Forms 706 (MFT 52) or 709/709A (MFT 51) attempts to establish an account and the input TC 150 does not contain significant Name Line/Mailing address data.
- 3 TC 650 (document code 97/19 EFTP) for MFT 01/03/16 not matching on TIN which has resequenced 4 cycles or the 23C Date is equal to or later than the end of the tax period.
- 4 TC 150 for MFT 52 with entity information attempts to post and a) the date of death is zeros or b) the date of death is greater than the current 23C date.  
**Note:** Revenue receipts (TC 6XX-8XX) with doc. codes 17, 18 or 19 will be resequenced for two cycles prior to unposting UPC 301.
- 302 1 A TC 000 matched an existing entity on TIN.
- 303 1 A transaction with document code other than 50/53/63/80 or 81 that failed to match on three out of four positions (using the Proximal Method — See 5.02(2)(b)) of the entity Name Control, Old Name Control, three out of the four left-most non-blank positions (Proximal) of the entity Sort Name line or the four left-most significant characters of the first three words of the entity Primary Name Line and then the Sort Name Line.
- 2 TC 650 (document code 97, 19) for MFT 01/03/16 not matching on three out of four positions (using the Proximal Method — see 5.02(2)(b)) of the entity Name Control, Old Name Control, three out of the four left-most non-blank positions (Proximal) of the entity Sort Name Line, or the four left-most significant characters of the first three words of the entity Primary Name Line and then the Sort Name Line which has resequenced 4 cycles or the 23C date is equal to or later than the end of the tax period.
- 3 A transaction (except TC 150 for MFT 36) with doc code 80/81/50/53/63 other than TC 001/019/14X/796/90X/99X but coded greater than 000 failed to match on all four positions of the Entity Name Control, Name Control, the four left-most non-blank positions of the Sort Name Line, or the four left most characters of the first three words of the entity Primary Name Line and then the Sort Name Line.  
**Note:** Revenue receipts (TC 6XX-8XX) with doc codes 17, 18 or 19 will be resequenced for two cycles prior to unposting as UPC 303.
- 304 An input transaction attempts to establish a tax module with a tax period prior to those shown below:
- 1 for MFTs 61/62/63/64- 196107.
- 2 for MFTs 51- 196112.
- 3 for MFTs 01/03/04/09 - 196203.
- 4 for MFTs 02/05/06/10/11/33/34 - 196112.
- 5 for MFTs 37/44/50 - 197001.
- 6 for MFTs 36/67 - 197012.
- 7 for MFTs 58 - 197007.
- 8 for MFTs 60 - 195607.
- 9 for MFTs 12 - 198512.
- 10 for MFT 68 - 199701
- 305 1 An input TC 150 or 620 which meet certain specified conditions.
- 2 TC 610 (doc. code 70 only) 650/660/670/760 if directed to a tax module in 06, 10 or 12 status and posting would create a credit balance module of \$1 or more.  
 Exceptions:  
 (a) TC 670 with check digits in the name control field.  
 (b) Transaction is a corrected UPC 305/333/360.

**UPC RC Description**

- (c) A secondary transaction is present.
  - (d) TC 650 if directed to MFT 01 module in 06 status.
  - (e) Assessed module balance is debit even though module status is 10 or 12.
  - (f) Module status is 06 and TC 594/599 is posted subject to criteria listed.
  - (g) Total module balance including the input transaction amount is less than or equal to a posted unreversed TC 71X.
  - (h) TC 670 with document code 18.
  - (i) TC 670 with an amount equal to or less than an unreversed TC 606 previously posted to the module.
  - (j) TC 670 with an unreversed TC 420/424 posted to the module.
  - (k) TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles.
  - (l) TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles.
  - (m) TC 670 with DPCs 05/15/16/17/18
  - (n) TC 650/660 (document code 19 (EFTP) or TC 650/660 document code 97) with taxpayer information code zero which meets the transfer criteria to the FTD module per 5.02(5)(c)2 and 5.02(12)(z)3.
  - (o) The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date.
  - (p) The input TC has a significant TC 570 Indicator.
  - (q) The tax module being addressed has in effect any of the following freezes: — A, — F, R —, — R, — U, V —, — V.
  - (r) The input transaction is different in amount with posted TC 706/736/756/796 by
- 3 TC 650/670/760 directed to modules in 21/22/23/56/58/60 Status if dated later than period ending and posting would create credit balance
- Exceptions:
- (a) TC 670 with check digits in the name control field.
  - (b) A secondary transaction is present.
  - (c) Transaction is a corrected UPC 305/333/360.
  - (d) TC 670 if unreversed TC 420/424 is posted to the module.
  - (e) TC 670 if document code 18.
  - (f) Total module balance including the input transaction amount is less than or equal to a posted unreversed TD 71X.
  - (g) TC 670 with an unreversed TC 706/796 posted within the previous 8 cycles.
  - (h) TC 670 with an unreversed TC 670 with same amount but different date posted within the previous 8 cycles.
  - (i) TC 650/660 (document code 97, 19 (EFTP) or TC 650/660 document code 97) with taxpayer information code zero which meets the transfer criteria to the FTD module per 5.02(5)(c)2 and 5.02(12)(2)3.
  - (j) The input TC has significant UPC 305 Bypass Indicator with no TC posted which matches on TC, amount, and date.
  - (k) The input TC has a significant TC 570 Indicator.
  - (l) The tax module being addressed has in effect any of the following freezes: — A, — F, R —, — R, — U, V —, — V.
  - (m) The input transaction is different in amount with a posted TC 706/736/756/796 by

**UPC RC Description**

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|     | 4 | TC 150 for MFT 01/02/03/10 which is not a corrected UPC 305 and credits claimed on return exceed credits posted (not including TC 610/840)  |
|     | 5 | TC 150 for MFT 01 with Entity Employment Code "F" (6) which is not a corrected UPC 305 and credits claimed on the return exceed credits posted (not including TC 610) by  |
| 306 | 1 | TC 30X with blocking series of 790-799 or 900-999, priority code other than 2 or 3, the return (TC 150) plus all posted adjustment transaction amounts.   |
|     | 2 | TC 290/291 attempting to post to a credit balance module frozen by TC 570 with document code 54. Exception: do not unpost TC 29X (B.S. 9XX) with secondary TC 294 or 295, if no other TC 29X transactions for significant amount are posted. The transaction record will post, but not release the related TC 570 freeze.   |
|     | 3 | TC 290 with Priority Code 6 with significant amount attempts to post to a module where the posted return (TC 150) has a Math Status Code of other than "3" and TC 29X blocking series 770-789 is not posted.  |
|     | 4 | TC 290 with Priority Code 6 attempts to post to a module with an unreversed TC 470 Closing Code 94 posted.  |
|     | 5 | TC 291 (Blocking Series other than 150-199) with Priority Code 7 attempts to post to a module without an unreversed TC 470 Closing Code 94 posted.  |
|     | 6 | TC 470 with CC 94 attempting to post to a module which is not under the Math Error (-G) freeze.   |
|     | 7 | TC 29X (B.S. 770-789) with an unreversed TC 470 CC 94 posted.   |
|     | 8 | TC 290 for zero with Priority Code 4 attempts to with a secondary transaction.  |
| 307 | 1 | The fiscal month of F1120/1041/1065/990C/990T/990/990PF/1041A/5227/3520 input transaction attempting to establish a tax module did not match the Fiscal Month of the account entity and it was not a transaction coded 150/460 (MFT does not equal 05/06/37/44/67' or RPS-610/620/650/660 (MFT does not equal 02/05/33/34) or 290 (blocking series 4XX) trying to establish the first 1120/1041/1065/990C/990T/990PF/5227/1041A/3520 tax module, or was not a TC 150 containing Condition Code F or Y or was not a TC 620 with Condition Code W. (RPS TC 610s will be allowed to resequence up to two cycles prior to unposting.) |
|     | 2 | Any transaction except TC 421 and 424 with SPC 039, Source Code 60 and Organization Code 1000/2000 attempting to open a module whose period ending is greater than machine 23C date plus 12 months.   |
|     | 3 | TC 660 for MFT 05 not establishing the first MFT 05 tax module attempts to establish a tax module, has a tax period month of other than 12, and does not match the Entity Fiscal Month.   |
|     | 4 | TC 150 (document code 16/84) for MFT 02 attempting to establish the first MFT 02 tax module and the tax period month does not match the entity Fiscal Year Month.   |
|     | 5 | TC 150 for MFT 06 or TC 150 (document 16) for MFT 02 with tax period month other than 12 matching on entity Fiscal Year Month and a TC 054/055 is not posted. Bypass on corrected UPC 307.5.  |
|     | 6 | (a) TC 150 for MFT 02 (except doc code 16) (Form 1120S) with tax period month other than 12 not matching on entity Fiscal Year Month, F1120 FRC 19, and TC 054/055 is posted. Bypass on corrected UPC 307.6.<br>(b) TC 150 for MFT 02 with document code 09/11 and ABLM Code 400 (Form 1120 PSC only) with a tax period month other than 12 and F1120 other than 19. Bypass on corrected UPC 307.6.   |

UPC	RC	Description
	7	TC 150 with Condition Code Y or TC 620 with Condition Code W not matching on entity Fiscal Year Month with input FYM not equal to 12 attempting to post with TC 054/055 posted. Bypass on corrected UPC 307.7.
	8	The input fiscal month of TC 150 for MFT 02, doc code 07 did not match entity FYM, TC 060 is posted but its effective date is greater than the tax period on input.
308	1	Reserved effective cycle 199103.
	2	Reserved effective cycle 199103.
	3	Reserved
	4	Any return (TC 150) input to Form 940 tax module (MFT 10) and the entity Employment Code equals (G) "7".
	5	Any transaction except TC 370 (doc code 51) and TC 650 (doc code 97, 19 (EFTP)) input to establish a MFT 10 tax module (W) "3", (C) "8", (F) "6", or (T) "1". Bypass this check on a corrected UPC 3085 with EC "W".
	6	MFT 10, TC 150, if the net of 2 previously posted DO Adjustment B.S. 400-439 is not zero.
	7	Reserved
	8	Any MFT 01 TC 150, doc code 35/36/41, with Condition Code T if the entity Employment Code is "F" and the 941 filing requirement code is 00/01/02/03/04/51/06/07/11/12/13/14.
	9	Any transaction input to establish an MFT 10 tax module except TC 650 (doc code 97, 19 (EFTP)). If the Entity Employment Code is zero, the entity E.O. Status is 01 through 19, and the entity EO. Subsection is 03/50/60/70.
309	1	An input transaction code prohibited from establishing a tax module attempts to establish one; also, TC 971 AC 40/41 attempting to establish MFT 01/16.
	2	A non-module creating transaction (except TC 912) attempts to post to a module where TC 914 is the only transaction posted.
310	1	TC 090 input and F1120 FR code is 03 or 04.
	2	MFT 02 TC 150 (document code 16) input and F1120 FRC is 00/01/02 and the latest TC 091/096 is posted with an effective date (year/month) earlier than the latest TC 150 period ending-unless a TC 090 is posted subsequent to the latest TC 091/096.
	3	MFT 02 TC 150 (document code other than 16) input, F1120 FRC is 00/01/02 and an unreversed TC 090 is posted with an effective date (year/month) earlier than the input return period ending.
	4	MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01 and no unreversed TC 090 is posted-unless a TC 091 is posted with an effective date later than TC 150 period ending.
	5	MFT 02 TC 150 (document code 16) input, F1120 FRC is 00/01/02 and an unreversed TC 090 is posted with an effective date (year/month) later than the input return period ending.
	6	MFT 02 TC 150 (document code 16) input, F1120 FRC greater than 02 and NO TC 091/096 is posted.
	7	TC 150 for MFT 02 with document code 9/11 with ABLM Code 400 (Personal Service Corporation) with F1120 FRC 02.
		<b>Note:</b> For TC 150, UPC 3102 and 3103 above are applicable when establishing a module or if a module is already established.
311	1	An input transaction coded other than TC 370 (document code 51) with secondary TC 402 attempts to post to a tax module whose status is 29 (Account Transferred Out of MF).

UPC	RC	Description
	2	An input TC 400 (document code 51) attempts to post to a tax module whose status is 29.
312	1	If TC 530 Closing Code 08 attempts to post to an account with open F1120 or F1065 filing requirements.
	2	A TC 986 with CAWR Status/Closing Code 31, 32, 33, 34, 91, 94, 95 or 96 attempts to post to an account where entity 52 or 53 switch is significant.
313	1	An input transaction failed to find its related transaction posted to the tax module of the same MFT Code and tax period. See IRM 3(27)(68) for list of specific transactions.
	2	A non-"G"-coded TC 150 with no remittance and there is a posted TC 611 without a posted TC 150 and 610 (effective cycle 8807 – TC 611 cannot post without TC 150 or 610 being posted).
	3	TC 538 input to a module and no unreversed TC 971 AC 93 is present.
	4	TC 481/482/483 input and the TC 780 freeze is in effect.
	5	TC 150 ADEPT F. 1041 (MFT 05/FLC 16) input and TC 610 with FLC 16 and Doc Code 17 not present, and module balance if return were to post is debit and 23C date is greater than or equal to RDD plus 28 days.
	6	TC 480 input and an unreserved TC 480 is already posted.
	7	TC 290 (B.S. 14X), document code 54, with secondary TC 180 for \$0 attempts to post to a module with a TC 186 posted.
	8	TC 240 (Reference Number 689) input to a module and there is no previously posted TC 690 for the same amount.
	9	TC 290 (B.S. 4XX) with Item Reference Number 766 for MFT 02/05/33/34 attempts to post and: <ul style="list-style-type: none"> <li>(a) TC 150 is posted (except for B.S. 48X with Item Reference Number 311 present); or,</li> <li>(b) For B.S. 480-489, three TC's 766 (B.S. 450-489) are posted and there is a FRC established for the input MFT, or four TCs 766 (B.S. 450-489) are posted; or,</li> <li>(c) For DLN blocking series 49X, fifty-one TC's 766 (blocking series 49X) are posted and there is a FRC established for the input MFT, or fifty-two TCs 766 (blocking series 49X) are posted.</li> </ul>
314	1	Reserved
	2	Reserved
	3	TC 424 (SPC - 010, 019-041, 121) is input to a module with no return posted (TC 150) and an unreversed TC 930 is posted to the tax module.
315	1	(Reserved)
	2	Any MFT 13 TC 290 with Civil Penalty Reference Number for positive amount attempting to post to an account with employment code "F" (6).
	3	Any MFT 13 TC 290 with Civil Penalty Reference number 50X/53X attempting to post to a tax period prior to 198912 which, if posted, would bring the net 50X/53X amount in the module to greater than \$100,000.
	4	Any MFT 13 TC 290 with Civil Penalty Reference Number 50X/51X attempting to post to tax period 8912 or subsequent which, if posted, would bring the new 50X/51X penalty amount to more than \$250,000.
	5	Any (non-MFT-13) adjustment (doc code 47 or 54) or Document Code 51 Accounts Transfer with Civil Penalty Reference number 686 attempting to post to a tax module if the normal RDD is prior to 01/01/1990.



**UPC RC Description**

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| 6     | Any MFT 13 TC 290 with Civil Penalty Reference Number 649 attempting to post which, if posted, would bring the new 649 amount in the module to more than \$100,000.   |
| 7     | Any MFT 13 TC 290 with Civil Penalty Reference Number 549 attempting to post if there is unexpired DA 37 present for the related tax module.  |
| 316 1 | An input transaction attempting to reverse its posted related transaction failed to match on date and/or EPI and/or money amount from the transaction was greater than the related transaction or sum of the transactions (for the same date if date check is applicable). See 3(27)(68) UPC 316 for list of specific transactions. |

**Exceptions for UPC 316 RC1:**

1. Remittances with return (TC 610) can be posted to the BMF as part of TC 150. When reversals of these transactions post, TC 150 should be searched for the respective amounts.
2. 309/341) will have the primary transaction amount field changed (when within tolerance) prior to posting to agree with the amount being reversed.
3. TC 611/612 can reverse payment posted in amount field in TC 150/976 provided date on TC 150/976 is not earlier than reversal transaction if TC 150/976 is timely filed. If late, reversal date must equal TC 150/976 date.
4. TC 651/652/661/662 can reverse a merged TC 650/660 with document code 19, 24, 34, or 97 respectively (containing 3 high-order zeroes in TUS Number field) if the date falls within the date parameters for the merged transaction. Merged transactions carry "TO" date of respective date limits per parameters.
5. TC 632/637 must also designate the same credit (ID No.) as the TC 630 and/or 636, in addition to matching on money amount.
6. TC 740 need match only on amount.
7. TC 767 document code other than 51 need match only on amount.
8. TC 807 with doc code other than 51 need to match on amount only.
9. TC 841 transaction amount must match TC 840, 843, 846 amount.
10. When making UPC 316 check for TC 291/301, TC 295/305, TC 299/309 inputs: exclude TC 150 amount from UPC 316 check if Total Tax Settlement is for negative amount; instead, check input TC 291/301, 295/305, 299/309 amount against net TC 29X + TC 30X amounts only. (Including the input TC 300 amount when considering TC 309).
- 2 TC 740/841 input from RFC (contains a check number) which matches on check number with posted TC 740/841.
- 3 Unpost TC 740/841 input from RFC (contains a check number) when money amount is larger than prior posted TC940/846;  
Unpost TC 740/841 input from RFC (contains a check number) where TC 740/841 transaction date is not within 7 days of posted TC 840/846 transaction date;  
Prior to cycle 199903, TC 740/841 would unpost if money amount did not match exactly with prior posted TC 840/846. Due to FMS takeover of DMF processing, as of cycle 199903 and subsequent, it is allowable for a TC841/740 to post with a smaller money amount than prior posted TC 840/846. However, if this is true, the following conditions must also be true for TC 740/841 to post:
  - (1) there is a posted TC 898 with the same transaction date as the TC 840/846;
  - (2) TC 740/841 = TC 840/846 - (net TC 899s + net TC 76Xs)(Return codes 2, 3 & 4 for TC 899s and matching OTNs for TC 76Xs)
 Otherwise, unpost TC 740/841.

UPC	RC	Description
	4	A minus reference number 003, 004, 005, 007 or 008 is input with an amount
	5	Item Reference Number 311 input and b. for MFT 06 Reference number 311 is debit and is greater than the net amount of the posted TC 76X in the module.
	6	A minus reference number 011 is input to a Form 1042 (MFT 12) and the reference number amount is greater than the posted related amount on the return.
	7	Total FTP Penalty amount and has resequenced for 1 cycle.
	8	TC 971 with Action Code 01 with date which mismatches the return received date; or TC 971 with Action Code 02 with date which mismatches posted TC 976 date.
	9	(a) TC 538 is directed to a module where posting of the transaction would cause assessed module balance to become credit. (b) TC 521 attempts to post with a transaction date earlier than the transaction date of a prior posted TC 520 with the same closing code.
317	1	TC 460 attempts to post a tax module and the extension date of the TC 460 is not equal to or greater than the due date of the return as extended.
	2	Reserved
	3	Reserved
	4	TC 460 attempts to post to a Form 2290/4638 module where TC 150 has already posted.
	5	TC 29X attempts to post with Return Processable Date prior to RDD or original Correspondence Received Date (except all 9's).
	6	TC 29X/30X attempts to post to an MFT 52 module in Status 18.
	7	TC 295/299 attempts to post to an MFT 02 module, the entity contains an unreversed TC 054/055 and the 1120 FRC is 19. Bypass this check on a corrected UPC 3177.
	8	TC 290 with reference number 897 attempts to post to a tax module that contains an unreversed TC 896 with transaction date that is more than six years earlier than current 23C date.
318	1	TC 790 input to an account liable for Forms 1120, 1041, 990C, 990T, 990, 990PF, 990EZ, 1041A, 1041PF/5227, 4720, 709, 706, and 1065 returns.
319	1	Check Digit or Major City Code mismatch.
320	1	TC 530 attempts to post to a module in other than Status 12, 19, 21, 22, 23, 56, 58, or 60. Also, if TC 530 CC 24-32 attempts to post to an account with a significant OIC Acceptance Year.
	2	TC 530 with Closing Code 09 (other than IDRS-generated transactions) attempts to post to a module whose balance plus accruals was \$1,000 or more.
	3	TC 530 attempts to post to a module in Status 12 where accruals totaled less than \$25.
	4	TC 520 with Closing Code 71/73/82 and module contains an unreversed TC 520 with Closing Code other than 71/73/81/82/83/85-89.
	5	TC 520 with Closing Code 72/74 and module contains an unreversed TC 520 with Closing Code other than 72/74/81/83/85-89.
	6	TC 520 with Closing Code other than 72/74/76/81/83/85-89 and module contains an unreversed TC 520 with Closing Code 72/74.
	7	TC 520 with closing code 83/85-89 and module contains an unreversed TC 520 with closing code 83/85-89 other than the one input. Bypass check when input TC 520 DLN has 99X blocking series.
	8	TC 520 with Closing Code other than 71/73/81/82/83/85-89 and module contains an unreversed TC 520 with Closing Code 71/73/82.

UPC	RC	Description
	9	TC 520 with Closing Code other than 71-74/81/83/85-89 and module contains an unreversed TC 520 with Closing Code 81.
321	1	Reserved
	2	TC 29X or 30X (Document Code 54 or 47) input with any TCs 161, 181, 235, 241 (MFT not equal to 13), 271 or 281 that attempts to post to a module and the Abatement Refusal Indicator is significant for the tax module. MFT 13 TC 290 (Document Code 54) input to abate a civil penalty, the Abatement Refusal Indicator is significant, the input TC 290 matches on civil penalty reference number with a posted unreversed TC 240 (with blocking series 96X), and no unreversed TC 240 (with blocking series 97X) is posted with the same civil penalty reference number.
322	1	<p>a. Computer generated TC 240 Ref No. 549 (CAWR Civil Penalty Assessment) if entity 52 Hold (IRS Litigation) or CC53 Indicator (Uncollectible) is significant.</p> <p>b. TC 986 with closing code (other than '98'), if entity 52 Hold (IRS Litigation) or CC 53 Indicator is significant.</p> <p>One of the following transactions (other than corrected UPC 322) attempts to post to a tax module when the TC 520 (Closing Code 83/85/88) indicator was significant in the entity:</p> <p>TC 29X/30X non zero amount with the tax period beginning (ending for MFT 02/05/33/34) before the "Petition Date" in the entity. Exceptions: TC 291/295/299/301/305/309. TC 240 assessment with CVPRN 5XX-6XX attempts to post to a tax module and the entity has a significant account-wide -V freeze.</p>
	2	<p>TC 150 (except doc code 51 or 52, Total Tax Settlement is not equal to 0) with the tax period beginning (ending for MFT 02/05/33/34) before the "Petition Date" in the entity.</p> <p>(a) with Total Tax Settlement greater than the sum of credits posted as of the return due date (plus grace period), plus remittance with return and TC 766 credits reflected on the return.</p> <p>(b) with ES/FTD credits claimed exceeding the total of TCs 65x/66x/71x plus TCs 67X/700/702/760/762/820/822 dated by return due date of prior.</p>
	3	A TC 130 (Blocking Series 99999) attempts to post and the entity has a significant ACCOUNT-WIDE -V (Bankruptcy) freeze
323	1	An input TC 290 with CVPRN 549 attempts to post to a module containing an unreversed TC 240 with reference number 549.
	2	TC 090, 093, 094, 095, 097 or 024/054/055/058/059 or TC 060/063/064/065 attempts to post to an entity that contains an unreversed TC 090, 093, 094, 095, 097, or 024/054/055/058/059 or TC 060/063/064/065 respectively.
	3	TC 070 attempts to post to an entity and an unreversed TC 070 is already posted or a TC 071 is posted cycle 198440 or subsequent.
	4	TC 240 with CVPRN 549 for more than \$0.00 attempts to post to a module with a significant "-W" (litigation pending) freeze.
324	1	An input transaction which attempts to update the Magnetic Tape Code to a 1/3 and the Form 941 FRC is 06, 07, 09, 10, 13 or 14.
	2	An input transaction which attempts to update the Magnetic Tape Code to a 1/2 AND: the entity employment code is "T" (1), "W"(3), "F"(6), "G"(7), or "C"(8); the entity EO status is 1-19 and the current Subsection Code is 03/50/60/70; or the Form 940 FRC is 7.
325	1	TC 820 (MFT not equal to 05), 820 (MFT equal to 05 and TC 150 posted), 824, 850 or 830 attempts to post to a tax module whose credit balance was less than the amount from the input transaction, and the input transaction has already resequenced for one cycle.

**UPC RC Description**

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|     | 2 | A TC 820 attempts to post to an MFT 05 module for tax periods 8712 and subsequent without a TC 150 posted whose sum of posted TC 66X and 71X credits is less than the TC 820 amount.  |
|     | 3 | A credit reversal (TC XX2) with a doc code 24/48/58 and a cross reference MFT/tax period 99/999999 attempts to post and the input debit amount exceeds the module credit balance.   |
| 326 | 1 | TC 29X/30X record (document code 47 or 54) for MFT 61 that contains an IRS No. with a minus amount that fails to match with an IRS No. in the tax module. Bypass if module was transferred in.  |
|     | 2 | TC 29X/30X record (document code 47 or 54) for MFT 61 that contains an IRS No. with a minus amount larger than the plus amount (algebraic total) for the IRS No. in the tax module and any previous TC 29X/30X adjustment. Bypass if module was transferred in. |
|     | 3 | Reserved  |
|     | 4 | Any input transaction attempting to establish a tax module within an account whose Entity Location Codes contained neither TDA Location Codes nor current ADP Location Codes.   |
| 327 | 1 | TC 160, 170, 180, 234, 240, 270, 29X, 30X 320, 340, 350, 360, 420, 421, 424 (unless SPC is 010, 019-041, 121), 429, 470, (CC is not equal to 95, 97 or 98), 534, or 680 that attempts to post to a tax module which did not contain a posted return (TC 150).   |

**Exceptions:**

- (a) Allow TC 29X or 30X containing only a TC 281. (Bad Check Penalty).
- (b) TC 680 can post a Form 941 (MFT 01) with a FR code of 9 or 10, and Form 720 (MFT 03) modules with a FR code of 9.
- (c) TC 290 in Blocking Series 400-439, 480-499 with secondary TC 766/767 or TC 290 blocking series 440-449 without secondary TC can post before the return (TC 150).
- (d) TC 421 can post if module already contains an unreversed TC 424.
- (e) Allow TC 290/340/360/470/534/680 addressing MFT 13 (Civil Penalty module).
- (f) Resequence for two cycles prior to unposting:
  - 1) TC 670 with significant amount and secondary TC 180.
  - 2) TC 670 with zero amount and secondary TC 360.
- (g) Allow TC 290 MFT 67 if no secondaries other than Civil Penalty Number 689.
- (h) TC 290,B.S. 400-439, MFT 04/10, for tax period 199512 as well as all subsequent tax periods ending in 12, and Form1041 FR code of 02.

328 1

UPC 328 transactions.

2 UPC 328 transactions.

3

posted TC 295/299. Bypass this check on corrected UPC 328 transactions.

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| 329 | 1 | An input transaction attempting to update filing requirements or create a tax module which is inconsistent with current filing requirements. See 3(27)(68) UP329 for list of specific criteria. |
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**Exceptions:**

- (a) A TC 290 for MFT with blocking series 400-499, and a filing requirement is established for MFT 02, 05, 06, 33 or 04.

UPC	RC	Description
		(b) A TC 290 for a MFT not equal to 02 with blocking series 400-449 and the input MFT does not have a current filing requirement equal to the input MFT.
	2	An input transaction meeting any UPC 329-1 criteria and the entity contains an EO subsection with a current EO status of 41.
	3	TC 971 AC 40/41 attempts to establish or post to other than MFT 01/16 module.
	4	Erroneous Form 940 Filing
330	1	TC 290/291/299 without Priority Code 1/2/6/7/8 or TC 494 attempts to post to a module with an unreversed TC 420 or 424. Allow TC 290 to post if for debit or zero amount with no other non-zero TC 299 transactions and record does not contain a Credit Reference Number 766.
	2	TC 30X without Priority Code 1/3/4 and tax module contains the Dup/Amended Return freeze.
	3	An input TC 421 (document code 47) if the Dup/Amended freeze is on.
	4	TC 420 and an unreversed TC 420 is already in the module.
	5	A TC 424 is input to a module with no TC 150 posted and an unreversed TC 424 is already posted.
	6	TC 424 (except SPC 010) is input to a module with TC 150 posted and an unreversed TC 420 or TC 424 is already posted.
	7	TC 421 (document code 47) is input to a module with an unreversed TC 640 posted and no related TC 30X is posted.
	8	Reserved
	9	(a) TC 421 (document code 47) is input to a module with an unreversed TC 420 or 424 posted and the S.C. of the TC 421 DLN FLC does not match either the S.C. of the TC 420 D.O. Code in the AIMS Control Number or the S.C. of the DLN FLC of the TC 424. (b) TC 494 is input to a module with an organizational source different from the organizational source of the latest posted unreversed TC 494.
331		Returns (TC 150 without Condition Code G) that meet one or more of the following invalid conditions:
	1	Math error return and no math error notice code, unless return contains alpha Condition Code "Q".
	2	Non-math error zero liability return containing a remittance (not applicable to Form 990, 990PF, 1041A, or 1065 for Tax Period 197912 and later).
	3	Non-math error Forms 940, 941, 942, 943 in which the total tax settlement amount field differs by (\$100 for Forms 940, 941, 942)(\$50 for Form 943) or more from the below computed amounts: (a) Forms 941 — The sum of Adjusted Total of Social Security Tax, Adjusted Total Tax Withheld, and Adjusted Total Backup Withholding (199312 and prior). (b) Form 942 — The sum or Adjusted Total Social Security and Medicare Tax, and Adjusted Total Tax Withheld. (c) Form 943 — The sum Social Security Tax, Medicare Tax, Withholding Tax, and Adjustment to Tax.

**UPC RC Description**

- (d) Form 940 — The difference between (Total Wages times XX%) and (Allowable Service Center Credit). For periods ending — use for XX% the following rates:
- 197012 thru 197212

3.2%

197312

3.28%

197412 thru 197612

3.2%

197712 thru 198212

3.4%

198312 thru 198412

3.5%

198512 and later

6.2%
- 4

Forms 940, 941, 943, and 720 with alpha Condition Codes “E” and “F” present.
- 5

Form 1120’s (excluding 1120S) or 990C with an alpha Condition Code of “F” and a significant Credit Elect field.
- 332

1

Any Form 1120 (TC 150) with a document code (except document code 51) that is not compatible with the Return Code of the latest dated unreversed TC 620 posted in the tax module.

Exception: Do not unpost UPC 332 if an entity transaction has changed the FRC after the posting of the latest dated unreversed TC 620 or TC 150 with doc. code 66/67 is posted.

2

Any non-1120F/1120FSC return (TC 150) if current Filing Requirement Code is 6.

3

Form 7004 (TC 620, document code 04) with (a) Return Code of zero and F1120 Filing Requirement Code of 6; or (b) posted return (TC 150) that has a document code (other than 51 or 52) which is not compatible with input Return Code.

333

1

TC 914 attempts to post to a tax module or TC 918 attempts to post to an entity module which already contains an unreversed TC 914/918 which matches on Agent ID or does not match on District Office code in the DLN.

2

Any input transaction attempting to post to a module in which the TC 914 tax module freeze or TC 918 account

Exceptions: allow posting of-

(a)

TC 428, 472/521/522/550/560/570/583/592/595/596/611/671/740/841/912/914/920/96X/ or 99X.

(b)

corrected UPC 333 transactions (Note: if corrected UPC 333 is a TC 914, the UPC 333 check still applies).

(c)

TC 424 with Push Code 049.

(d)

TC 420, if tax module contains an unreversed TC 424 with Push Code 049.

3

Any MFT 13 transaction attempting to post to an account which has an unreversed TC 914 posted in one of its tax modules or TC 918 posted to the entity

Exceptions: Allow posting of -

(a)

TC 428, 472/521/522/550/560/570/583/592/595/596/611/671/740/841/912/914/920/96X/ or 99X.

(b)

corrected UPC 333 transactions.

(c)

TC 424 Push Code 049.

(d)

TC 420, if tax module contains an unreversed TC 424 with Push Code 049.

334

1

Reserved.

**UPC RC Description**

- 2 TC 488 input to MFT 02/05 (CC other than "5"), 52, 58, 60, 61, module or modules with return Condition Code "5" (F1120, 1041, 990C, 990T), and current Status is not 19, 21, 22, 23, 56, 58, or 60; or (MFT 05, CC other than "5") the 23C date is greater than 11 months from period ending; or, (MFT 58/60) the 23C date is greater than Tax Period ending.
  - 3 TC 488 input to MFT 33/34 module that does not contain return Condition Code "5"; or, a TC 488 input to MFT 05 module when return is not coded as an Estate (Fiduciary Code of 1) and does not contain Condition Code "5"; or, TC 489 input to a module not in Status 14.
  - 4 A TC 920 (except input Status 50) attempts to post to a module that does not contain a current Status 10, 12, 19, 21, 22, 23, 56, 58, or 60; or, the Status History Section would overflow.
  - 5 TC 300/301/308/309 for a significant additional assessment without TC 16X attempts to post to a delinquent filed return, and the total tax liability (including the TC 30X) for the tax module exceeds the sum of timely credits posted in the tax module; or, TC 300/301/308/309 for a significant abatement without TC 16X attempts to post to a delinquent filed return, and the net of all posted TC 16X transactions in the tax module is not zero. If RDD is prior to 1/1/1987, exclude input TC 300/301/308/309 with a secondary TC 320 or if a TC 320 is already posted. Exclude if return has Condition Code "R", or return contains document code 51 or 52.
  - 6 TC 290/291 for a significant amount, without TC 16X attempts to post to a delinquent filed return with a previously posted TC 160/161; or, TC 290/291 for a significant abatement without TC 16X attempts to post to a delinquent filed return with TC 160/161 posted in the module, and the net of all posted TC 16X transactions in the tax module is not zero. If RDD is prior to 1/1/1987, exclude TC 290/291 with a secondary TC 320 or if a TC 320 is posted. Exclude if return contains Condition Code "R". Exception: MFT 15 only: for TC 290/291 or TC 370 with a TC 290/291 as a secondary transaction, do not unpost if the total of all posted TC 16X is zero.
- 335 1 Any TC 29X (DLN blocked other than 800 series) or 30X (except TC's 300 with disposal Code 02) attempting to post to a module with an unreversed TC 780 present.
- 2 Duplicate TC 29X/30X attempted to post. (Duplicate refers to the same TC, DLN, and Amount).
- 336 1 TC 29X/30X with other than zero amount, or TC 290 with Credit Reference Number 766/767, and without secondary TC 34X or 77X attempts to post to a module and:
- (a) the module has an unreversed TC 534 for significant amount posted; or,
  - (b) a Status 14 is present in the Status History Section; or,
  - (c) the interest TC 34X or 77X restriction is "on" in the module.
- Exception to c. above:* allow TC 291, 295, 299, 301, 305, 309 for significant amount to post if: no unreversed TC 770 is posted to the module and the net TC 34X posted to the module is for zero amount.
- Note:** Also bypass UPC 336 RC 1 when an adjustment (TC29X) is input in blocking series 40.
- 2 TC 291/301 without a secondary TC 18X attempts to post that would reduce the net tax to zero and a significant net FTD penalty (TC18X) is present that restricts computer generated FTD penalty.
- 337 1 TC 290, 294, 298, 300, 304, or 308 for significant amount attempts to post to a debit balance module where the TC 150 CSED is about to expire or has expired and no unreversed TC 534 is posted. TC 300 with a secondary TC 320 is an exception to this check.

**UPC RC Description**

- 2 TC 534 is directed to a module where the return CSED, or for MFT 13, the Civil Penalty CSED is not imminent or expired, or the transaction amount exceeds assessed module balance.
- 338 1 TC 060/063/064/065 attempting to post with F1120 FRC other than 06/15.
- 2 MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post with F1120 FRC 00/06/15 and TC 060 is posted in the entity with Effective Date later than the tax period ending.
- 3 MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post and TC 060 is not already posted in the entity unless TC 061/066 is posted with Effective Date later than the tax period ending.
- 4 MFT 02 TC 150 (document code 07 - F1120FSC) attempting to post with F1120 FRC 00/06/15 and tax period ending is later than posted TC 061/066 Effective Date unless subsequent TC 060 is posted.
- 5 MFT 02 TC 150 (document code not – 07) attempting to post with F1120 FRC 00/01/15 and an unreversed TC 060 is posted with Effective Date earlier than tax period ending.
- 339 1 A TC 061/066/090/091/096 (other than a corrected UPC 339) attempts to post to an entity module and did not meet the effective date check.
- 2 A TC 093/094 attempts to post to an entity module which has an unreversed TC 090 posted or, A TC 063/064 attempts to post to an entity module which has an unreversed 060 posted.
- 340 1 Any transaction (except TC150/01X) with significant DOD, TC 61X and TC 67X, that attempts to post to or create an MFT 52 tax module whose entity module does not contain a Date of Death.
- 2 A TC 01X MFT 52 with Date of Death all nines, and there is an MFT 52 module without an unreversed TC 400.
- 341 1 An input transaction attempted to establish a tax module in an account in which all FR codes are "8".
- 2 TC 474 or TC 960 attempts to post with no related Filing Requirement Code.
  - (a) Bypass the TC 474 check for MFT 01/10 (F941/940) if TC 474 document code is 77 and Blocking Series 5XX.
  - (b) Bypass this check for TC 474 with MFT 14.
- 342 1 An input transaction coded 320 attempts to post to a tax module in which an unreversed TC 160/270 with significant amount, 166, 234, 238, 276, or 350 (if RDD is prior to 1/1/1987) was present;
- 2 A transaction coded 160, 234, 270, or 350 (if RDD is prior to 1/1/1987) attempts to post to a tax module in which an unreversed TC 320 was present. (Note: in this situation, do not generate a TC 166, 238, or 276).
- 3 Audit/DP adjustment containing reference numbers 221/222 attempts to post to a tax module with a normal RDD later than 12/31/1989.
- 4 (a) An input AUDIT/DP Adjustment or Account Transfer (Doc. code 47, 54 or 51) containing "Interest-To Date" (TC 340/341 present) and date is greater than the cycle 23C date + 60 days of the posting cycle.
- (b) An input AUDIT/DP Adjustment (Doc Code 47, 54) containing a credit interest "To" Date (TC 770 present) and date is greater than the cycle 23C date.
- 5 TC 766 with OTN fails to find a previously posted TC 898 with the same OTN.  
TC 767 with OTN fails to find a previously posted TC 766 with the same OTN.
- 6 Occurs when a TC766 with OTN is greater than the net TOP offset amount
- 7 Occurs when a TC767 with OTN is greater than the net TC76X with the same OTN



UPC	RC	Description
	8	Occurs when a TC766 with OTN attempts to reverse a TC898 with the same OTN and the 23C date of the offset is more than 6 years from the date of reversal.
343	1	Any transaction attempting to post to other than a Form 940 (MFT 10), Form 941 (MFT 01), or 943 (MFT 11) tax module in an account whose Employment Code is "S" (Foreign Subsidiary).
	2	TC 01X or 030 attempts to post with a change other than zero to a F940, 941, or 943 FRC (SCTT FRC is not 55 or 0) and Employment Code "0", and the following consistency check is not met:

If BMF Employment Code is:		Input FRC Must be:		
		940	941	943
1 (T)			01, 07,11,14	
2 (S)	1,2		01,11	01
3 (W)			.01,07,11,14	01,07,11
4 (M)			.01,11	
7 (G)*			.01,11	
* – original input value				

	3	TC 01X or 030 attempts to post with no change to the 941 FRC and Employment Code of "9" and BMF 941 FRC is "02".
	4	TC 01X/030 attempts to update the Entity Employment Code to "C" or from "C".
	5	TC 071 attempts to post with a change to the Entity Employment Code of other than "W" or "delete".
344	1	The transaction date of TC 550/560 is later than the Statute of Limitations Expiration Date as extended.
	2	The Assessment Statute Expiration Date as extended by the TC 560 is not equal to or greater than the present ASER for the module.
	3	Transaction date of TC 550/560 is earlier than the transaction date of the latest unreversed TC 550/560/564.
	4	The Collection Statute Expiration Date as extended by the TC 550 is not equal to or greater than the latest CSED in the module. Bypass for TC 550 with DLN blocking series 99X.
	5	TC 550 attempts to post to a module which contains an unreversed TC 480.
	6	TC 550 with a transaction date not later than the transaction date from a posted TC 520 or TC 470/CC 95.
	7	TC 550/560 if TC 150 is not posted to module (except MFT 13 for TC 550).
	8	TC 550 if the module contains one or more TC 520's and no TC 520 has a Closing Code of 77-89.
	9	TC 550 attempts to post to an MFT 52 module currently in status 14.
		<b>Note:</b> checks 3441, 3442, and 3443 above are bypassed for TC 560 input with Blocking Series 700/775.
345	1	CAF TC 960 input to a module with an unreversed CAF TC 960 already posted and the input TC 960 does not match the CAF Indicator and Service Center Code of the posted unreversed TC 960. RAF TC 960 input to an entity with an unreversed RAF TC 960 already posted.

UPC	RC	Description
	2	TC 150 or TC 620 (document code 04 only) input with a non-zero CAF Indicator and module already contains an unreversed TC 960 with CAF Indicator or Service Center Codes that do not match the corresponding codes on the input TC 150/620.
	3	TC 961 or 962 input to a module and no unreversed TC 960 is present.
	4	TC 961 or 962 input to a module with TC 960 posted and neither the TC 961/962 FLC not secondary SC match the TC 960 FLC.
346	1	TC 370 (doc code 51/52) which contains more than one TC 150. An input TC 370 (doc. code 51 or 52) which contains a return (TC 150) and a TC 150 is already posted (duplicate file condition).
	2	Reserved
	3	An input TC 370 with secondary TC 402 (transfer-out correction) attempts to post to a tax module which did not contain a unreversed TC 400 or did not match on amount and date.
	4	TC 370 (document code 51) with secondary TC 402 attempts to post to a module which is not in Status 29.
	5	An input TC 400 with document Code 51 attempts to post with TC amount other than zero., Note: A TC 400 generated for overflow conditions will contain blocking series 999.
	6	Reserved
	7	Any TC 370, document code 51 input transaction not containing a TC 150 which does not find a TC 150 on the BMF. This check does not apply to TC 370, document code 51 with a secondary TC 402.
347	1	An input transaction (other than TC 370, document code 52, or TC 998, or TC 583 with SVC code of "1" for MFTs 02/05/06 only) attempts to post to a module which was removed to the Retention Register. Except for TCs 840, which will resequence for up to 10 cycles before being considered unpostable.
	2	An input TC 370, doc code 52, blocking series does not equal 9XX, attempts to create a tax module and there is no indication of the expired module on the Retention Register. To correct request MFTRA type Z.
	3	An input TC 370, doc code 52, (all blocking series) attempts to post and there is a tax module already present. Exception: input TC 370 blocked 9XX finds tax module present with only TC 998 posted.
	4	An input TC 370, document code 52, blocking series equals 9XX, attempts to post and there is a record present for that module.
348	1	Transaction Code 020 cannot post in the same cycle that an account entity was created.
	2	TC 022 input in the same cycle the EO section was created.
349	1	Any transaction attempting to post to an entity in which all FRC's are all 88. Exception: TC 041 and TC 012.
350	1	A return (TC 150) with a tax liability and a transaction date more than 3 years before the current 23C date attempted to post. The input is an amended or duplicate return, the assessment statute expiration date (as extended) of the affected tax module, is less than 60 days after the current 23C date and the tax module contains a posted return (TC 150) or the tax module contains no posted return (TC 150) but the input is a non-remittance amended return (G- coded). NOTE: Form 1065 for tax periods 7911 and prior, and any return with document code 51 or 52 or a return when a TC 560 has previously posted, if the return transaction date is earlier than TC 560 ASER are excluded from the UPC 350 checks.

UPC	RC	Description
	2	TC 160, 170, 180, 234, 300, 308 or 350 with debit amount attempts to post when machine 23C date is greater than ASED or new ASED if input on TC 300 is later than ASED and "6020B" Indicator is not significant.
	3	Form 1120X (TC 290/291 — DLN Blocking Series 200-299) attempts to post when the ASED (as extended) is less than 60 days after the current 23C date. Bypass this check for TC 291 (B.S. 200-299) with Priority Code 9 (see Note below) or if TC 29X is a corrected UPC 350. <b>Note:</b> If TC 291 (B.S. 200-299) with Priority Code 9 is in a resequential situation, do not resequence, but unpost UPC 350.
	4	An adjustment record attempts to post that contains a TC 298 with a blocking series other than 950-959, and the current 23C Date is greater than the ASED (as extended); bypass this check for TC 298 corrected UPC 350.
	5	TC 290 (B.S. other than 200-299) attempts to post and: (a) 23C date is greater than or equal to ASED, and (b) TC 976 ("G"-coded) is not posted or, if TC 976 ("G"-coded) is posted, the 23C date is greater than the TC 976 Received Date plus 60 days.
	6	TC 290 for MFT 13 with valid Civil Penalty Reference Number containing an input ASED which is prior to current 23C date plus 60 days.
351	1	A TC 024 attempts to post to an entity with Subsection Code other than 03.
	2	A TC 024 attempting to post to an entity with an exempt organization subsection code 03 and the foundation code is 02, 03, 04 or 10.
352	1	Reserved
353	1	Reserved
354	1	A TC 971 AC 31 attempted to post and an unreversed TC 971 AC 32 was present or a TC 971 AC 32 attempted to post and an unreversed TC 971 AC 31 was present.
	2	A TC 971 AC 31 or 32 attempts to post to a tax module and the total module balance is zero or credit.
	3	A TC 971 AC 31 attempts to post to a module in an account where no module in the account has an unreversed TC 520 with CC 81, 83, 85 or 86-89, OR a TC 971 AC 32 attempts to post and the OIC YEAR Switch in the Entity is zero or (all F's)(or F's) and module is not in OIC status (i.e., two-bit is off in 48 Hold).
355	1	TC 150 for MFT 44 (990PF) attempts to post with an operating Foundation Test Score Code of zero and the Current Foundation Code in the entity EO section is 03.
	2	TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8501-8611, and the EO entity status is not 01-03, the subsection code is not 3, or the current Foundation Code is not 03/04. Do not bypass on corrected UPC 355.
	3	TC 150 for MFT 44 (990PF) attempts to post with a 4940 Code of 2, tax period 8612 or subsequent, and the current Foundation Code in the EO entity section is not 02. Do not bypass on corrected UPC 355.
	4	TC 150 for MFT 44 (990PF) attempts to post with an Operating Foundation Test Score of zero and the current Foundation Code in the EO entity section is 02. Do not bypass on corrected UPC 355.
356	1	A Form 5578 (TC 157, document code 84) attempts to post and a TC 157 for the same Tax Period has already posted to the tax module.
357	1	Reserved
	2	TC 424 without Source Code 80 is input to an EO account and the entity TCMP Sample Code indicates this tax period is covered by TCMP.

**UPC RC Description**

358 1 Any transaction which attempts to update the Entity EO Status as follows:

From (EO Entity Status)	To (Input Status/Subsection)
01-03	06, 07, 10, 11, 12, 40, 41, 70, 71, 72
06	01-03 (unless ***), 07, 10, 11, 12, 18, 19, 22, 23, 24, 25, 26, 28, 29, 40, 41
07, 10, 11	01-03 (unless ***), 06, 12, 18, 19, 22, 23, 24, 25, 26, 28, 29, 40, 41
12	01-03 (unless ***), 06, 07, 10, 11, 18, 19, 22, 23, 24, 25, 26, 28, 29, 40, 41, 70-72 and subsection 40
18, 19	06, 07, 10, 11, 12, 28, 29, 40, 41, 70-72
20	18, 19, 40, 41, 70-72
21	41
22	06, 07, 10, 11, 18, 19, 40, 41, 70-72
23, 24, 25	06, 07, 10, 11, 18, 19, 28, 29, 40, 41, 70-72
26	06, 07, 10, 11, 12, 18, 19, 22, 23, 24, 25, 40, 41, 70-72
28, 29	06, 07, 10, 11, 12, 18, 19, 20, 21, 22, 23, 24, 25, 26, 40, 41, 70-72
40	01-03 (when **), 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29
41	01-03 (when **), 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 40
42	01-03 (unless ***), 06, 07, 10, 11, 12, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 41
70-72	06, 07, 10, 11, 12, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 40, 41

\*\* input status is on TC 016 with zero subsection code

\*\*\* the input TC also has a non-zero subsection code

- 359 1 TC 020 attempts to post to the BMF and the entity has an Active EO Status (i.e., EO Status Code is 01-03, 06, 07, 10-12, 18, 19, 25).
- 2 TC 022 attempts to post and the entity is the "Parent" of a Group (i.e., Affiliation Code – 6 or 8).
- 3 TC 022 attempts to post and a tax module for MFT 33/34/37/44/50/67 has an unreversed TC 420/424 or a TC 427 present not followed by a subsequent TC 421 or 420.
- 4 (a) TC 022 attempts to post and there is a -T freeze on the account.  
(b) TC 022 attempts to post and any MFT 33/34/37/44/50/67 tax module in the account contains one or more of the following freezes:  
– A E – – F J – – J N – O – P – – R  
– S T – – U – V W – – W X – – X – Y – Z
- 5 TC 420/424 addressing MFT 33/34/37/44/50/67 attempts to post and there is a TC 022 Previously Posted (i.e., no Entity EO section). Exception: Bypass the check if the MFT is 34 and the Form 990T FRC is 02

UPC	RC	Description
	6	TC 022 input to delete EO Subsection from entity and account does not contain an EO Subsection.
360	1	Reserved effective Cy 199103.
361	1	TC 470 (CC 95) or TC 520 (CC 82) input to a tax module without unreversed TC 240 with Reference Numbers 622, 624, 626, 628, 630, 631 or 665-673 posted or input to a tax module with TC 470 (CC 95) already posted.
	2	Reserved
	3	TC 470 CC 97 input to a tax module and neither the entity SC of Jurisdiction Code nor the Large Corporation Freeze is significant.
	4	TC 470 (CC 97) input to a tax module where an unreversed TC 470 with a closing code not equal to 97 is present; or when a TC 470 with a closing code not equal to 97 is input to a tax module where an unreversed TC 470 (CC 97) is present.
	5	TC 470 CC 97 attempts to post to a tax module and the entity has a significant account-wide " - V" (bankruptcy) and/or " - W" (litigation) freeze. Posting as a corrected UPC 3615 will not be allowed.
	6	TC 470 (CC 98) attempts to post to a tax module other than 02 and with 1120 filing requirement of other than "01" or "07".
	7	TC 470 CC 90 input to a tax module where an unreversed TC 520 CC 81/83/85-89 is present.
362	1	Reserved effective Cy 199103.
363	1	A TC 150 for MFT 67 attempts to post with an asset code 1-9, Type of Organization other than 9 and the Form 990 FRC is other than 3, and Entity Subsection Code is 50, 60, 70, or 91; or the Entity Subsection Code is 03 and the Foundation Code is 09-18 and the TC 150 has an audit Indicator Code of 0, a non-PF Reason Code of 00 and a Correspondence Code of 0.
364	1	Reserved
365	1	TC 591 or 593 for MFT 67 attempts to post to an EO account and the Affiliation Code in the EO Section is a 6 or 8.
366	1	An input transaction attempts to establish a tax module for MFTs 33, 34, 37, 44, 50, or 67 and there is no Exempt Organization subsection present in the entity. Exception: TC 150 for MFT 34 if input return has a Type Organization Code of "3" and/or any module establishing TC input for MFT 34 and 990T FR Code is 2.
367	1	TC 844 with significant memo amount attempting to post and the date of demand is greater than the current 23C date, or less than or equal to the TC 844 date.
369		TC 01X with Employment Code 3 (W) addressing an account with EO Section where:
	1	TC 01X with Employment Code W addressing an account with an EO section where the Subsection Code is not 00/03/50/60/70/71
	2	TC 01X with Employment Code W addressing an account with an EO section where the Subsection Code is 00/03/50/60/70/71 and the current EO Status is other than 01/02/03/07/10/11
370	1	TC 000 or TC 016, document code 80, with an Affiliation Code-6 or 8 attempts to create a Parent record on the GEN File, and the input (new) GEN is already on the GEN File.
	2	TC 000, document code 81, with an Affiliation Code-7 or 9 attempts to create a Subordinate record on the GEN File and input (Parent) GEN is not on the GEN File; or, the input GEN matches a GEN already on the GEN File, and the input (Subordinate) TIN is already present on the GEN File; or, the new GEN is 0000.

**UPC RC Description**

- 3 TC 000, document code 80, with an Affiliation Code-7 or 9 is input to establish a subordinate account on the GEN File and the input (Parent) GEN is not already on the GEN File.
- 4 TC 000 (document code 80) input with a "new" GEN and no Affiliation Code; or, TC 016 (document code 80) input with an Affiliation Code other than 6, 7, 8, or 9 and a "new" GEN other than 9999; or, TC 016 (document code 80) input with "new" GEN equal to 9999 and the Affiliation Code is not equal to 1/2/3.
- 5 TC 016, document code 81 (Group Change), is input to change the GEN File, and:
  - (a) Parent TIN of TC 016 do not match TIN on the GEN File; or,
  - (b) TC 016 GEN is not on the GEN File; or,
  - (c) TC 016 GEN is on the GEN File and the TIN match that of the Parent; but,
    - 1) TC 016 input without Definer Code "D" and the "new" GEN on TC 016 matches a GEN already on the GEN File; or,
    - 2) TC 016 input with Definer Code "D" and there are no subordinates on the GEN file with the New Subordinate Indicator on; or,
    - 3) TC 016 input with Definer Code "E" and the "new" GEN input on TC 016 is not on the GEN File; or,
    - 4) TC 016 input with Definer Code "E" and there are no subordinates on the GEN File.
  - (d) "From" GEN is 0000.
- 6 TC 016, document code 80, with an Affiliation Code 7 or 9 is input with a "New" GEN present and the new GEN (other than 9999) is not on the GEN File.
- 7 TC 016, document code 80, with Definer Code F is input to change the GEN file and:
  - (a) TC 016 GEN is on the GEN file with the TIN matching the parent but:
    - 1) the change is for an Affiliation Code of other than 6 or 8; or,
    - 2) the change is for an Affiliation Code of 7 or 9 and another TC 016 for that GEN with a different TIN with an Affiliation Code of 6 or 8 did not post the same cycle or the next 3 cycles.
  - (b) TC 016 GEN is on the GEN file with the TIN matching a subordinate but the change is for an Affiliation Code of 6 or 8 and another TC 016 for that GEN with a TIN matching the parent did not post the same cycle or the next 3 cycles.
  - (c) there is an indication on the GEN file that a TC 016 with Definer Code F is awaiting update from the BMF.
- 8 TC 016 document code 80 with a Definer Code C and Affiliation Code 6 or 8 with TIN not matching the parent TIN for that GEN.
- 371 0 TC 000/016 Doc Code 80 with New GEN and affiliation code is 6 or 8 and the entity Memo Freeze is significant.
  - 1 A TC 016 Doc Code 81 "from GEN" does not match BMF Account GEN.
  - 2 A TC 016 Doc Code 80 with a significant NEW GEN and the "from GEN" does not match the Entity GEN. A TC 016 Doc Code 80 when from GEN does not match the BMF GEN and Definer code is F, C or B and Affiliation Code is significant.
  - 3 A TC 016 Doc Code 80 or 81 has affiliation code 1, 2, or 3 and
    - (a) New GEN is other than 0000 or 9999 OR
    - (b) New GEN is 0000 and the Entity GEN is not 0000.
  - 4 A TC 016 Doc Code 80 without Definer Code F attempts to update Affiliation Code from parent (AF 6 or 8) to subordinate (AF 7 or 9) or vice versa.

UPC	RC	Description
	5	TC 016 Doc Code 80 attempts to post and input Affiliation Code is not 0, 6, or 8 and BMF Affiliation Code is 6 or 8 and Definer Code is not C and F.
	6	TC 020 attempts to post and the BMF Affiliation Code is 6 or 8.
	7	TC 016 Doc Code 80 attempts to post and input Subsection Code or Status Code is significant and different from BMF Subsection Code or Status Code respectively and BMF Affiliation Code is 6 or 8 and the From GEN is zero, or the From GEN does not equal the BMF GEN.
	8	TC 016 Doc Code 80/81 attempts to post and the New GEN is significant and BMF Affiliation Code is 6 or 8 and the Definer Code is not E.
	9	TC 016 Doc Code 80 attempts to update EO status to 20, 24, 25, or 26 and the BMF Affiliation Code is 6 or 8.
372	1	TC 590 fails to match a GEN on the GEN File or the TC 590 EIN fails to match that of a parent record (with subordinate records) or a subordinate record on the GEN File.
373	1	TC 016 (document code 80) with Status Code 28 unless input GEN matches BMF GEN and BMF Affiliation Code is 7/9 and EO Status is 01-03, 20, or 21.
	2	TC 016 (document code 81) with Status Code 29 unless input GEN matches BMF GEN and BMF Affiliation Code is 6/7/8/9 and EO Status is 01-03, 20, or 21.
374-378		(Reserved for EO GEN Processing.)
379	1	Any transaction with document code 80/81 attempts to post to an account without an EO section unless either of the following conditions are true: <ul style="list-style-type: none"> <li>(a) TC 000 with DC 80/81</li> <li>(b) TC 016 with DC 80</li> <li>(c) TC 013 with DC 80 which was a previously or original UPC 302.</li> </ul>
	2	TC 016 with document code 80 attempts to post to an account; <ul style="list-style-type: none"> <li>(a) without an EO Section and the TC 016 does not have a status code.</li> <li>(b) with an EO Section that does not have a status code and the TC 016 does not have a status code.</li> </ul>
	3	TC 016 with document code 81 attempts to post to an account: <ul style="list-style-type: none"> <li>(a) without an EO Section.</li> <li>(b) with an EO Section that does not have a status code and the TC 016 does not have a status code.</li> </ul>
	4	TC 016 with document code 80/81 with Foundation Code 99 attempts to post to an account where: <ul style="list-style-type: none"> <li>(a) Subsection Code on input is 03; or,</li> <li>(b) Subsection Code on input is 00 and BMF Subsection Code is 03.</li> </ul>
	5	TC 016 with document code 80/81 with Subsection Code 99 attempts to post to an account where: <ul style="list-style-type: none"> <li>(a) Current EO Status on input does not equal 00/06/07/10/11/40/41; or,</li> <li>(b) Current EO Status on input is 00 and BMF EO Status does not equal 06/07/10/11/40/41.</li> </ul>
	6	TC 016 (document code 80) with significant EO FRC and the BMF EO Entity Status is 20 or greater unless the TC 016 EO Entity Status is zero or 20 or greater.
	7	TC 016 (document code 80) with significant EO FRC and Sub-Section Code and the BMF EO Entity Status is 07/10/11 unless the TC 016 EO Entity Status is 01-03.
	8	TC 016 (document code 80) with a FRC for F990PF, 990C, or 5227 and the BMF EO Section has a non-zero GEN unless the TC 016 new GEN is not 9999.

UPC	RC	Description
	9	TC 016 (document code 80) with EO Entity Status less than 20 and the BMF has no active EO FRC or F1065 FRC unless the TC 016 has no EO FRC.
380	1	TC 290 attempts to post and the tax module Tax Shelter Indicator is "1". Bypass check if corrected UPC 380.
381	1	TC 150 for MFT 04 with Total Tax Settlement field of zero, TC 150 is not already posted, no unreversed TC 424/420 is present with TC 640(s) the only unreversed credit posted, and corresponding tax module has credit balance of \$10 or more. Bypass on corrected UPC 381.
	2	TC 150 for MFT 01/10/11/16 with Total Tax Settlement field of zero, TC 150 is not already posted, Condition Code E or S is not present on the return, corresponding tax credit balance on the module, no unreversed TC 424/420 is present with TC 640(s) as the only unreversed credit posted, and no unreversed TC 716 is present with an amount that equals the module credit balance. Bypass on corrected UPC 381 and on TC 150 for MFT 10 with Condition Code F.
382	1	Any document code 80 transaction input with Subsection Code 03 and Foundation Code 02 unless BMF Subsection Code is 03, Foundation Code is 03/04, and current EO Status is 01-03.
383	1	Any transaction for MFT not equal to 67 attempting to post with BMF F990 FRC =3.
	2	A MFT 67 TC 150 with Group Code not equal to 7/8 and the F990 FRC =3.
	3	A MFT 67 TC 150 with Group Code = 7/8 and the F990 FRC not equal to 3.
384	1	TC 150 for MFT 03 or 15 with Abstract Number 11 without TC 055 posted. TC 150 for MFT 03 without Abstract Number 11 and TC 055 is posted. Bypass on corrected UPC 3841 or if F8752 TC 150 has CC.
	2	TC XX2 (credit reversal) attempting to post to MFT 03 or 15 tax module (with Abstract Number 11 posted) which, if posted, would reduce net posted credits to below the Abstract Number 11 amount or the MFT 15 "tax".
385	1	Any transaction other than 5XX, 6XX and 7XX including secondaries, attempting to post and the tax module TC 370 Blocking Series 699 indicator is significant. Bypass this check on a corrected prior/original UPC 3851.
386-389		(Reserved.)
390	1	Reserved
	2	TC 290 (B.S. 960-969) attempts to post to a module with Abatement Refusal Indicator already "on"; and, if MFT 13, the input TC 290 matches on Civil Penalty Reference Number with a posted unreversed TC 240 (B.S. 96X), or, TC 290 (B.S. 970-979) attempts to post to a module with Abatement Refusal Indicator already "off", or does not match an unreversed TC 240 (B.S. 96X) on Civil Penalty Reference Number.
	3	TC 583 attempts to reverse "Lien Filed", or "SVC" indicator that fails to find a corresponding setting already posted; or, TC 583 with SVC of 1 input to MFT 03 module and no TC 582 (SVC =1) has already posted. For TC 583's from ALS system (with source code "L"): drop the TC 583 instead of unposting.
	4	TC 582 with "SVC" of "1" input to MFT 03 and no return with Abstract Number 52 has posted to the module; or, an unreversed TC 582 with SVC of "1" has already posted to the module.
	5	TC 582/583 input and: <ul style="list-style-type: none"> <li>(a) SVC on input TC is "1" and MFT is not 01/02/03/05/06/11/52; or,</li> <li>(b) SVC on input TC is 2/4/8 and MFT is not 52; or,</li> <li>(c) MFT 52 module, SVC is 1/2/4/8 and no return has posted to the module.</li> </ul>



**UPC RC Description**

- (d) SVC = 0, any MFT (except 01/0000, 13 and 14) and no return (TC 150/976) has posted to the tax module.  
NOTE: Tax period 000000 indicates FTD Credit Module.
- (e) TC 583 (SVC =1) input to MFT 01/02/05/06/11 and no unreversed TC 582 is posted to the entity with matching MFT, tax period and SSN or Parent EIN of the input TC 583.
- 6 TC 016 (document code ~ 80/81) blocked 700-799 has Julian date less than 400.
- 7 TC 016 (non-document code ~ 80/81) blocked 700-749 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is set.
- 8 TC 016 (non-document code ~ 80/81) blocked 750-799 attempts to post to an entity where the Potentially Dangerous Taxpayer Indicator is not set.
- 9 TC 29X/30X (non-doc code 51-52) for MFT 50 attempts to post and:
- (a) Abstract Number – 18X and:
- 1) Type of Organization Code in posted TC 150 ~ 2; or,
  - 2) Abstract Amount – 0; or,
  - 3) Abstract Number did not match the Abstract Number in the posted TC 150.
- (b) Abstract Number – 15X and Type of Organization Code in posted TC 150 ~ 1.
- (c) Abstract Number does not equal 15X/18X/213/214.
- 391 1 TC 910 attempts to post and module already contains an unreversed TC 910 which matches on Agent ID.
- 2,3, (Reserved)
- 4,5,
- 6
- 7 TC 241 with Reference Number not matching the Reference Number of a posted TC 240.
- 8 TC 149 with indicator of 00 and the "148 Switch" is 02.
- 9 TC 149 with indicator of 02 and the "148 Switch" is other than 02.
- 392-397 (Reserved.)
- 398 1 End of Year Purged Unpostable.
- 2 (a) A TC 015/030 with a Primary Location Code containing a pre-DOS II non-continuing District Office (DO), or
- (b) a TC 844 with a DLN FLC containing a non-continuing DO, or
- (c) a TC 520 with a DLN FLC containing a non-continuing DO, or
- (d) a TC 520 with a BLLC containing a non-continuing DO, or
- (e) a TC 420/428 with a non-continuing DO in the last byte of the AIMS Control Number, or
- (f) a TC 424/429 with a DLN FLC containing a non-continuing DO.
- 399 1 A return with RPS Indicator of "2" attempts to post to a module and an RPS 610 (reversed or unreversed) is not posted. This will be the last unpostable check done on a TC 150.
- 2 A return with or without RPS Indicator of "2" attempts to post to a module and a matching RPS 610 (unreversed, or reversed by TC 611) is not posted and the module contains one or more unreversed RPS 610s that do not match the DLN of the input return; or, the input return matches on DLN with an RPS 610 that has been reversed by a TC 612.
- Exception: Bypass if TC 150 Balance Due/Overpayment field matches a posted unreversed TC 610 amount absolutely, and no other unreversed TC 610s are posted.

**UPC RC Description**

- 3 A RPS return (TC 150) finds matching RPS TC 610 posted but both of the following are true:  
 (a) transaction date of RPS TC 150 is prior to that of matching 610;  
 (b) RPS 610 is dated later than RDD plus grace days.
- 400-428 (Reserved.)
- 429 1 An input transaction attempting to update filing requirements which is inconsistent with current filing requirements. See IRM 3(27)(68) UPC 429 for list of criteria.
- 2 (a) TC 01X, 030 is input with sole proprietor SSN and there is a significant FRC on the BMF for Form 1120, 1065, CT-1, 1041, 990, 990-C, 990-T, 5227 or 990-PF or 706GS(T).  
 (b) TC 01X, 030 is input with significant FRC for Form 1120, 1065, CT-1, 1041, 990, 990-C, 990-T, 5227 or 990-PF or 706GS(T) and sole proprietor SSN is significant on the BMF unless the input sole proprietor SSN is 000000001.  
 (c) TC 053 is input and there is no significant FRC for Form 1120, 1041, 1065, 1066, 990-C, 990-T, 5227, 990-PF or 990.
- 3 TC 054 or 055 in input and the Form 1065 FRC is other than 01 and the Form 1120 FRC is other than 01, 02 or 19. Bypass on a corrected unpostable transaction.
- 4 TC 054 is input, the input FYM does not match the entity FYM, and the Form 1065 FRC is other than 01. Bypass on a corrected unpostable transaction.
- 430 1 TC 016 attempting to turn on the entity PMF indicator and the PMF indicator is already on.
- 431-436 Reserved
- 437 1 Results when a TC 898 with a doc code 45 attempting to post and it does not find after 10 cycles, a TC 840 with the same DLN
- 2 Results from a TC 898 with doc code 77 attempting to post and it does not find a TC 846 with the same date.
- 3 Results from a TC 898 attempting to post and the amount is greater than the TC 840/ 846 with the same dates.
- 4 Results from a TC 899 attempting to post and it does not find a TC 898 with the same OTN.
- 5 Results from a TC 899 attempting to post for an amount greater than the net TOP off-set amount.
- 438-489 Reserved
- 490 1 Generally, any input transaction attempting to post with an invalid field. For example:  
 Undefined value such as an invalid MFT.  
 Value out of range such as a month of 13.  
 Wrong type such as a character in a numeric field.  
 Wrong sign for a money amount.  
 Incompatible value such as an SSN for MFTs other than [Input TC with tax period not equal to YYYY12 for MFT of Calendar year filer (e.g. MFT 07, 10, 11, 15, 77, 78)] 51/52/58/78
- 2 Input TC 150 (non "f" coded F5227) with a tax period later than 198712 and the tax period does not end in 12 (YYYY12-calendar year).
- 3 Any MFT 61 transaction attempting to create a tax module for tax period 198707 or subsequent. Also any transaction addressing form 942 with a tax period later than 199412 except doc code 24.
- 4 MFT 06 TC 150 with number of Partners field to Total Assets field

UPC	RC	Description
	5	(Reserved)
	6	Any TC addressing MFT 77/78 and tax period is prior to 198612.
	7	Any TC addressing MFT 15 and tax period is prior to 199012 (effective CY 199127).
	8	TC 150/29X/30X with Abstract Number 11 present and tax period does not equal 198806, 198903 or 199003.
	9	Any TC 150 attempting to post with a Total Tax Settlement field equal to 10 billion dollars or more.
491	1	Revenue Receipt transaction with <ul style="list-style-type: none"> <li>(a) Secondary TC ~ 170/171/180/181/234/270/280/340/360/460/472/570/590/770/771/772; or,</li> <li>(b) Secondary TC 770 not carried by TC 721/722/832/840; or,</li> <li>(c) Secondary TC 771 not carried by TC 842; or,</li> <li>(d) Secondary TC 772 not carried by TC 720.</li> </ul>
	2	MFT 03 TC 150 with Abstract Number 000 with significant amount or with Abstract Number 001 through 009.
	3	Any transaction input for MFT 88 and: <ul style="list-style-type: none"> <li>(a) TC other than 001-007/98X; or</li> <li>(b) Tax year is not 2 years prior to current year; or,</li> <li>(c) Tax period month =12.</li> </ul>
	4	TC 520 CC 76 attempts to post after cycle 199301.
	5	TC 150 MFT 60 with Total Tax Settlement \$100,000,000 or more.
	6	MFT 02 TC 150, document code 06 (F1120DF), if Tax Period is prior to 198408.
	7	MFT 05 TC 17X/80X addressing a tax period prior to 198712.
	8	MFT 05 TC 488 or 489 addressing a tax period 198712 or later.
	9	Reserved
492	1	Invalid Closing Codes <ul style="list-style-type: none"> <li>(a) TC 530 with CC other than 00-39</li> <li>(b) TC 520 with CC other than 70-89</li> <li>(c) TC 521 with CC other than 70-89</li> <li>(d) TC 59X (except 592) with a CC 00</li> </ul>
	2	MFT 02 TC 150, document code 07 (F1120FSC), if Tax Period is prior to 198501.
	3	Any TC 30X for MFT 13.
	4	Any TC 610 with document code 17/18/19/24/34/39/58 and not equal to the return document code for the MFT being addressed.
	5	TC 29X/30X for MFT 10 with Item Reference Number ~ 998/999.
	6	Item Reference Numbers 320/321 <ul style="list-style-type: none"> <li>(a) on TC 300; or,</li> <li>(b) for MFT 02/33.</li> </ul>
	7	Any TC 652/662 directly addressing MFT/Tax Period 01/000000.
	8,9	(Reserved)
493	1	(Reserved)
	2	Transaction input for MFT 52 and TC is less than 150 (except 001-007/01X/14X) or input for MFT 14 and TC 001-007/14X/47X/59X/920/99X.
	3	MFT 07 transaction input with tax period prior to 198712.

**UPC RC Description**

- 4 TC 29X/30X (including doc code 51/39) with reference number 681-683, 685 or 687-699 attempting to post to MFT other than 02/05/51/52, TC 29X (including document code 51/39) with reference number 684 addressing MFT other than 15. Also reference number 689 attempting to post to MFT 67.
- 5 For MFT 06 only, unpost any TC input for significant amount and the Tax Period is prior to 197912.  
For MFT 06 only, if tax period is 197912 or later, unpost the following transactions (includes document code 51).
- 6 TC 150/27X/29X/30X for significant liability amount.
- 7 Any secondary TC 160/161/240/241 amount that is not a multiple of \$50.
- 8 Any secondary TC 160/161 input and an unreversed TC 240/246 is already posted to the module.
- 9 Any secondary TC 240/241 input and an unreversed TC 160/166 is already posted to the module.
- 494 0 Any TC 29X/30X/370 (document code 51) with Credit Reference Number 402 and TC 370 (document code 52) with TC 636 with Appropriation ID 01 attempting to post.
- 1 Reserved
- 2 Any TC 30X or non-MFT 13 TC 290 with Reference Number 500-664, 674, 675.
- 3 Any TC 290/300 with more than one of the same secondary codes.
- 4 Any TC 290/300 with 1st secondary TC present and other than 290/291/300/301/534/535/538/539, or 2nd secondary TC present and other than 294/295/298/299/304/305/308/309 or 3rd, 4th, 5th or 6th secondary TC present and other than 160/161/170/171/180/181/234/235/240/241/270/271/320/321/340/341/ 350/351/360/361/770/772.
- 5 TC 290 for MFT 13 with B.S. 150-179 (non-refile) with significant amount.
- 6 Any MFT 13 transaction with tax period prior to 198012
- 7 Any MFT 13 TC 29X with Blocking Series other than 199/52X/96X/97X/98X/99X with significant secondary transaction codes or amounts.
- 8 Any MFT 13 TC 29X with Reference Number other than 000 500-679 or with Reference Number 618.
- 9 Any MFT 13 TC 290 B.S. 53X/59X with no Reference Number, or any TC 29X/30X/370 with more than one 5XX/6XX Reference Number.
- 495 1 A transaction attempts to update the first print line and the sum of the character counts does not equal the actual length of the new print line.
- 2 Any transaction that would establish a tax module for MFT 58 for Tax Period 198010 and later.
- 3 Any transaction input to MFT 51 (F709) module with MM in Period Ending of other than 12 and the Tax Year (TY) Period Ending is 1982 or later.
- 4 TC 290 (B.S. 400-499) with Secondary TC 766/767 input for Tax Period 197903 and prior.
- 5 (Reserved)
- 6 TC 290 (B.S. 400-499) input for other than zero liability amount and/or with Credit Reference Numbers other than 766/767 present.
- 7 Reserved
- 8 TC 290 (B.S. 4XX) input with Credit Reference Numbers 766/767 and MFT is other than 01/02/03/04/05/06/11/16/33/34/37/44.
- 9 TC 011/04X attempts to post with a transaction date more than two years prior to the current (23C) date.

UPC	RC	Description
496	1	TC 000 which attempts to establish an account comes in with insignificant (missing) Name Line and/or Address data.
	2	TC 150/29X/30X carrying 63X credits attempts to post with period ending other than 197810 thru 198011.
	3	Transaction input for Form 11B (MFT 62) and the input Tax Period is 198007 and later.
	4	Transaction (other than TC 99X) input with an invalid File Location Code (FLC) in the DLN.
	5	TC 011/041 input <ul style="list-style-type: none"> <li>(a) with an invalid TIN.</li> <li>(b) with TIN and Cross-Reference TIN inconsistent.</li> </ul>
	6	Transaction input for MFT 51 and TC is less than 150 (except 011-007/01X/03x/14X).
	7	TC 582 with an "SVC" of "1" and no estate TIN present on input transaction attempts to post to MFT 02, 05, or 06; or, TC 582 (SVC = 1) attempts to post to MFT 03 and no Cross Reference SSN data is present;
	8	TC 290 (Blocking Series 960-979) for any MFT and TC 290 (Blocking Series 980-999) for MFT 13 only input with significant liability amount and/or other transactions (secondary/tertiary TC's) and/or item/credit reference (non-penalty reference) numbers.
	9	(Reserved)
497	1	A returned refund check record (TC 740/841) which does not contain a 1, 2, 3, 8, or 9 in the Reason for Cancellation field.
	2	TC 29X/30X with secondary TC with future date.
	3	TC 65X or 66X attempts to post to a module where the transaction date of the input TC is greater than the current 23C Date.
	4	A Form 709A return (document code 08) attempts to post for a tax year prior to 1980. Bypass check on corrected UPC 3150/4974.
	5	A non-"G"-coded TC 150 with RPS indicator of "2" and amount present in the remittance field.
	6	(Reserved)
	7	TC 984 attempts to post and any accumulator (except Earned Income Credit) would equal a negative amount, or accumulator for Earned Income Credit would equal a positive amount.
	8	TC 670 <ul style="list-style-type: none"> <li>(a) with a secondary TC 460 attempts to post to a module with an MFT other than 51, or the MFT 51 tax period is other than the 4th quarter; or,</li> <li>(b) with a secondary TC 340 attempts to post to a module with an MFT other than 05/52/58/60.</li> </ul>
	9	Non-EO TC 000/01X/030/04X with significant Date of Death (valid date or all nines (9s)) and <ul style="list-style-type: none"> <li>(a) MFT is not 00 or 52; or,</li> <li>(b) Date of Death is not all 9s and is higher than current 23C date.</li> </ul>
498	1	A TC 04X with an invalid TIN, specifically: <ul style="list-style-type: none"> <li>(a) TC 040 without a valid SSN (TIN prefix 0); or</li> <li>(b) TC 041 without an invalid SSN (TIN prefix 1).</li> </ul>
	2	A TC01X is input with a magnetic tape code other than 0, 7 or 9.
	3	TC 620 (document code 04) with a transaction amount greater than zero.

**UPC RC Description**

- 4 MFT 36 TC 234 (document code not = 52) or TC 150 Daily Delinquency Penalty field is = 52) or TC 150 Daily Delinquency Penalty field is more than the lesser of:  
 (a) \$5,000; or,  
 (b) 5% of Gross Receipts field on the posted TC 150 (document code not = 51/52).
- 5 (Reserved)
- 6 A return (TC 150) containing a penalty amount or penalty code or an input transaction coded 160, 170, 180, 190, 240, 270, 320, 340, or 350 attempts to post to a module in an account where the Form 941 FR code is "02", the Entity Location (primary) D.O. Code is 66 or 98, and the period ending on the return is prior to 197612.
- 7 A TC 740 (Undelivered Refund Check) input for zero amount.
- 8 TC 148 with indicator '03'.
- 9 Any transaction with MM in Period Ending of other than 12 if TY Period Ending is 1976 or later and it is addressed to an MFT 09 (CT-1) module.
- 499 1 A return with MFT 09/36/50 containing address change data.
- 2 A F1065/709A/990/1041A containing a tax liability.
- 3 A Form 1120 return where the sum of deductions (Total Deductions plus Operating Loss Deductions plus Special Deductions) result in an amount in excess of 13 positions.
- 4 A transaction in which the byte count (IBM System 360 terminology for determining record length) is in error.
- 5 A transaction containing money in a field that should be zero.
- 6 (Reserved)
- 7 A TC 424 with:  
 (a) SPC 010 without 918-A D.O. present; or,  
 (b) 918-A D.O. without SPC 010; or,  
 (c) invalid 918-A D.O.
- 8 TC 370 with:  
 (a) document code other than 51 or 52; or,  
 (b) amount not equal to the sum of the secondary transaction amounts (Note 1: If document code 52, TC 370 amount must be zero. Note 2: a Civil Penalty Reference Number is present, use the Civil Penalty Reference Number amount in computing the sum.); or,  
 (c) significant 870 Date and no TC 300; or,  
 (d) credit amount (Exception: TC 370 Doc Code 51 with a credit amount if there is a secondary TC 402 with credit amount); or,  
 (e) document code 51 for MFT 13 with secondary TC less than 340 with significant Civil Penalty Assessment Abatement amount; or,  
 (f) document code 51 for MFT 13 with secondary TC 564/97X or 150.
- 9 Any MFT 01 TC 150, if tax period is 9212 or earlier, with an incorrectly formatted ROFT.

## 9 **Unpostable Codes — IRAF IRM3.12.179.189**

<b>Code</b>	<b>Condition</b>
701	An input (non-generated) transaction coded other than 001, 150, 99X, failed to match an IRAF Primary SSN.
702	A return (TC 150) or TC 796 attempts to post with SSN all zeros. This condition will usually occur if TC 150 is for the spouse and the spouse's SSN is missing.
703	A transaction other than 001, 90X, or 99X failed to match IRAF Name Control (Primary or Secondary).
704	A Corrected Unpostable TC 150, Entity Code 2 or 5, (short entity), upon re-input, with blanks in the City &/or State field(s).
705	A transaction containing an invalid period ending or period ending prior to 19 7512.
706	A transaction with an invalid City and/or State field.
707	<ol style="list-style-type: none"> <li>(1) The period ending input transaction attempting to establish a tax module did not match the Fiscal Month of the account entity and it was not a TC 150 attempting to establish the first tax module.</li> <li>(2) A TC 150 containing a condition code F or Y.</li> <li>(3) Any Transaction attempting to post to a module whose period ending is greater than matching 23C date plus 12 months.</li> </ol>
708	Attempt to post an amended return and an amended return is already on file (a corrected UPC 708 will post).
709	<ol style="list-style-type: none"> <li>(1) A transaction code that fails to match a tax module on MFT and Period.</li> <li>(2) If a TC 914 establishes a tax module, unpost all transactions which would not normally establish tax module, except for TC 912.</li> </ol>
710	Reserved
711	An input transaction coded other than TC 370 (Doc. Code 51) with secondary TC 402 attempted to post to a tax module whose status is 29 (account transferred out of MF)
712	<ol style="list-style-type: none"> <li>(1) A TC 400 (Transfer Out) amount which is not equal to zero, or attempting to post to a module without a TC 150 or a module in credit balance.</li> <li>(2) A TC 370 with a secondary 402 which does not find an unreversed TC 400 for the same date and amount.</li> <li>(3) A TC 370 with a secondary TC 402 attempts to post a module which is not in 29 status.</li> </ol>
713	<ol style="list-style-type: none"> <li>(1) An input transaction failed to find its related transaction posted to the tax module of the same MFT Code and tax period.</li> <li>(2) TC 481, 482 or 483 if unreversed TC 780 present.</li> <li>(3) If a TC 910 attempts to post to an entity and there is an unreversed TC 910 present.</li> <li>(4) If TC 911 attempts to post and no TC 910 is present, unpost the incoming TC 911.</li> <li>(5) Corrected UPC TC 914 and no TC 914 in the module</li> <li>(6) TC 290 blocked 96X attempts to post and an unreversed TC 290 blocked 96X is present.</li> </ol>
714	A transaction having an invalid MFT code.
715	Reserved
716	<ol style="list-style-type: none"> <li>(1) An input transaction attempting to reverse its posted related transaction failed to match on date and/or the money amount from the transaction was greater than the related transaction or sum of the transactions (for the same date, if date check is applicable).</li> </ol>

Code	Condition
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	(2) Input TC 29X, 30x reference number does not match the posted reference number in the tax module.
717	(1) An input transaction coded 460 attempted to post to a tax module and the extension date of the TC 460 was not greater than the due date of the return as extended. (2) An input TC 550 attempted to post to a module and the extension date of the TC 550 was less than the current date. (3) TC 560 tries to post with an extension date less than the ASER date and the blocking series is other than 700.
718	TC 150, 29X, 30X, and 370 for tax years 9712 or later with abstract 194 or 195.
719	Check Digit mismatch.
720	A TC 530 attempted to post to a module in other than 12, 19, 21, 22, 23, 24, 26, 56, or 58 status.
721	(1) A TC 530 with Closing Code 09 (other than IDRS generated transaction) attempted (2)
722	(1) TC 520 with DAR closing code 73 or 74 and module contains a previously unreversed TC 520 with closing code other than 73 or 74 respectively. (2) TC 520 with closing codes other than 73 or 74 and module contains a previously posted unreversed TC 520 with closing codes 73 or 74 respectively. (3) When an account contains an unreversed TC 520, Closing Code 83 or 85, unpost TCs 29x, 30X and 150 (even or debit) including Doc. Code 51 (except corrected unpostable 722).
723	TC 161, 201, 241, 271 or 281 attempts to post and an unreversed TC 290 with blocking series 96X is already posted.
724	A TC 530 without valid CC 01-39.
725	An input transaction coded 820 or 850 attempted to post to a tax module whose credit balance was less than the amount from the input transaction.
726	An input transaction attempted to establish a tax module in an account which does not contain a current or TDA Location Code or ADP Location Code in the entity.
727	An input transaction coded 160, 240, 270, 290, 300, 320, 340, 350, 360, 470, or 680 attempted to post to a tax module which did not contain a settled return An exception is a secondary TC appended to TC 370.
728	Reserved
729	Reserved
730	A TC 30X without priority Code 1 attempts to post and the Tax Module contains the Duplicate/Amended return freeze.
731	Reserved
732	Reserved
733	Any input transaction attempts to post to a module with an unreversed TC 914. Unpost any transaction except 912, 920, 99X and a corrected UPC 733 unless corrected unpostable is a TC 914.
734	TC 151 attempts to post to a module in DR/CR balance or a TC 151 has been previously posted to the module, or no TC 150 in the module.
735	Duplicate 29X or 30X attempted to post or any TC 29X (DLN blocked other than 800 series) or 30X attempted to post to a module with an unreversed TC 780 present. A corrected UPC 735 will post.



<b>Code</b>	<b>Condition</b>
736	<p>(1) TC 29X (DLN blocked other than 8XX series) or 30X with significant amount and no TC 34X or 77X attempts to post to a module where the interest TC 34X or 77X restriction is on (except for TC 291/301 when net TC 340/341 is zero amount in the tax module and there is no TC 77X in the module).</p> <p>(2) TC 29X or 30X for significant amount and without a secondary TC 160/161 attempts to post to a module containing a delinquent return and a TC 160, 161 (except when TC 320 is present in the box module or the input transaction).</p>
737	Reserved
738	A TC 370 (Doc. Code 51) not containing a TC 150 which does not find a TC 150 on the IRAF.
739	Reserved
740	Debit transactions (TC 6X1-8X2) with credit amounts or credit transactions (TC 6X0-8X0) with debit amounts attempting to post.
741	A transaction attempts to create a module in an account with FR 8 or a TC 012 attempts to post to a module with a FR other than 8.
742	<p>(1) TC 320 attempted to post to a tax module in which an unreversed TC 160, 166, 270 (with significant amount), 276, or 350 was present.</p> <p>(2) A TC 160, 234, 270, or 350 attempted to post to a tax module in which an reversed TC 320 was present.</p>
743	Reserved
744	Reserved
745	Reserved
746	Any TC 370 contained a TC 150, but a TC 150 was already posted to the IRAF previously.
747	Reserved
748	Reserved
749	Reserved
750	<p>TC 160, 290, 300, or 350 with debit amount attempts to post when matching 23C date is greater than ASER. May be input as corrected unpostable but ASER must be extended to post.</p> <p>Exception: Allow TC 290 to post when the 23C date is 60 days after the transaction date of a posted TC 977.</p>
751-753	Reserved
754	<p>(1) A TC 470 with cc 94 attempts to post and there is no match error in the module.</p> <p>(2) A TC 472 without a cc 94 attempts to post and there is a math error in the module.</p> <p>(3) A TC 291 with Priority Code 5 or 7 attempts to post and there is no unreversed TC 470 cc 94 in the module.</p> <p>(4) A TC 290 with Priority Code 6 attempts to post and there is no math error in the module or there is an unreversed TC 470 cc 94 in the module.</p> <p>(5) A TC 29X attempts to post there is an unreversed TC 570 with a DC 54 DLN in the module.</p>
755 through 767	Reserved
768	<p>(1) A TC 540 attempts to post and a death indicator is already on.</p> <p>(2) A TC 570 attempts to post and a 57 hold is already on. This check does not apply if TC 570 attempting to post is a Doc Code 54.</p>

<b>Code</b>	<b>Condition</b>
769 through 789	Reserved
790	<ul style="list-style-type: none"> <li>(1) Invalid Transaction Code.</li> <li>(2) Revenue Receipt transaction with byte count other than X'0040' (except TC 796 and 740).</li> <li>(3) Revenue Receipt transaction having a secondary amount with no secondary transaction code present.</li> <li>(4) Secondary TC 570 or 472 with non-zero amount.</li> <li>(5) Revenue Receipt transaction with reversal code greater than 2 (except TC 796).</li> <li>(6) TC 150 with non-zero amount in standard transaction amount field.</li> <li>(7) TC 29X, 30X with Doc Code other than 47, 51, or 54.</li> <li>(8) Invalid block number (DLN) on input transaction for refile documents (TC 290, 300).</li> <li>(9) TC 530 with a cc 00.</li> <li>(10) TC 78X with non-zero amount field.</li> <li>(11) Secondary TC 770 not carried by TC 290, 300, 721, 722 or 840.</li> <li>(12) Secondary TC 772 not carried by TC 290, 300 or 720.</li> <li>(13) TC 290 or 300 with byte count lower than X'0074'.</li> <li>(14) TC 290 or 300 with non-zero amount in standard transaction amount field.</li> <li>(15) Abstract numbers other than 1600, 1620, 1940 or 1950 or 2330 on TC 290 or 300.</li> <li>(16) Interest transaction other than TC 77X or 34X on an adjustment transaction.</li> <li>(17) Revenue Receipt transaction with secondary TC other than 280, 570, 472, 270, 360, 77X, 460 or 200. TC 460 valid as secondary to TC 670 only.</li> <li>(18) TC 370 with transaction amount equal to the sum of its secondary TC amounts.</li> <li>(19) TC 370 with transaction amount that is a credit.</li> </ul>
791 & 792	Reserved
793	<ul style="list-style-type: none"> <li>(1) Secondary TC 290 or 300 with a significant amount attempts to post to a module that has a debit net module balance and the earliest CSED as extended is within six months of expiring or has expired and no unreversed TC 534 is posted (except TC 30X containing a fraud penalty TC 320/321).</li> <li>(2) TC 534 attempts to post and the earliest CSED as extended has not expired or is not within six months of expiring or the input amount is greater than the net module balance.</li> </ul>
794	<ul style="list-style-type: none"> <li>RC0 (a) Unpost TC 015 and 030 containing a Primary Location Code equal to one of the 30 non-continuing District Office Codes.</li> <li>(b) Unpost TC 844 containing a Primary Location Code equal to one of the 30 non-continuing District Office Codes.</li> </ul>
795 through 798	Reserved for programming use
799	Purged Unpostable (Returned to Masterfile for reformat only).

## 10 **Unpostable Codes — EPMF IRM 3(12)(166)**

<b>Code</b>	<b>Condition</b>
801	An input Transaction Code other than TC 000 with Doc Code 04 or 63, 99X or 90X which fails to match an Employer Identification Number of an account on the EPMF.
802	Transaction Code 000 with Document Code 04 or 63 matches on EI Number with an Account on the EPMF.
803	A transaction that matches on EIN with the EPMF, but the first position and/or two of the last three positions of the Name Control of the transaction do not match the name control or cross-reference name control of the EPMF account.
806	An attempt to post a TC 151, 420, or TC 421 and neither an unreversed TC 150 or 154 nor an unreversed TC 977 (posted prior to cycle 8228) is present in the return module.
807	An attempt to post a TC 150 to a plan with a TC 150/977 status indicator of 4 and the TC 150 has a Plan Year Ending later than the Plan Year Ending of the latest Plan Year Ending Return Module that contains a TC 150 or 977. This check is not performed on a corrected UPC 807 or Form 5500EZ with CC F.I the Form Year Indicator is 'D' or 'C', if CC is 'F' and a TC 591 has posted to the tax module within the preceding 15 cycles.
808	An attempt to post a TC 150 which does not contain "G" Condition Code and the EPMF already has an unreversed TC 150 posted to the return module. GUF will not generate a Form 4251 beginning in cycle 9527.
809	An attempt to post a "G" Condition Coded TC 150 when an unreversed TC 977 (that was posted after cycle 8228) is present in the return module. Not performed on a corrected UPC 809.
810	A transaction other than Doc Code 64, TC 012 that attempts to Post to a Plan with a plan requirement of Filing Requirements 8. (Bypass for all TC 42X)
811	A transaction other than Doc. Code 63, TC 012 attempted to post to an entity with Entity Filing Requirements of 8's.
812	A TC150 does not have a Plan Year Ending Month that agrees with the Plan's Plan Year Ending Month and for forms 5500, 5500-C and 5500-R, the plan number is less than 501 and the Pension Benefit Type is "1", UNLESS (a) the return is the first return for a plan, OR (b) the return contains an 'F' 'S' or 'Y' Condition Code or (c) the return contains a 1 Plan Year changed since Last Report Code. Do not perform the UPC812 check on a corrected UP 812 TC 150.
813	A TC 150 that attempts to post and the Plan Data Module's EMPLEE-PLAN-1ST-NAME is blank except for a corrected UPC 813 record.
814	A TC 420 that attempts to post and the TC 420 does not contain a valid Audit Control Number with a valid "DO" or "SC" code in positions 9 and 10 or the return module already contains an unreversed TC 420.
815	A document code 63 TC 020 attempts to change the Entity Filing Requirements to 8's from 0's when not all of the Entity Filing Requirements are 0's.
823	A TC 122, 126, 141, 150, 154, 474, 59X, 930 or 960 attempting to post and there is no plan data module present for the plan number on the input transaction on the EPMF.
824	A TC 151, 421, 428, 475, 592, 961 or 962 attempting to post and there is no return module established on the EPMF.
832	Document Code is invalid for the Transaction Code.
836	An attempt to post a TC 592 when an unreversed TC 590, 591, 593, 594, 595, 596, 597, 598 or 599 is not present in the module.
838	An attempt to post a TC 475 when an unreversed TC 474 is not present in the module.

<b>Code</b>	<b>Condition</b>
839	A return module transaction that contains as the Plan Year Ending month or year zeros as blanks or that contains as the Plan Year Ending month a number less than 01 or greater than 12.
840	When the document code is 64, the Transaction Code is 000, and the Transaction Plan Number matches that Plan Number of the Transaction EIN and the EPMF.
842	An attempt to post a Document Code 64 MFT 74 to TC 053 (Change of Plan Year Ending Month) when the Plan Data module is not present.
843	An attempt to post a TC 96X when the CAF indicator is not a 0, 1, 2, 5, 6, or 8.
844	An attempt to post a Doc. Code 63, TC 102 when there are no 8's in the Entity Filing Requirements.
845	A Doc Code 64, TC 012 attempts to post and the Plan Filing Requirements are not 8.
847	An attempt to post a TC 961 or 962 and neither an unreversed TC 960 nor an unreversed TC 962 is present in the module.
848	An attempt to post a TC 960 when the module contains an unreversed TC 960 input by a different Service Center.
849	An attempt to post a TC 961 or TC 962 input by a Service Center that is not the same Service Center that input the unreversed TC 960 or 962 in the Return Module and the posting TC 961 or 962 does not contain a "TC 960 CAF Location Code" equal to the Service Center that input the unreversed posted TC 960.
851	Reversal DLN Different <ul style="list-style-type: none"> <li>(1) The reversal DLN of the input TC 151 does not match the Control DLN in the tax fixed section (for TC 151-CD 20-29).</li> <li>(2) The Reversal DLN of the input TC 151 does not match the transaction DLN of the posted TC 154 in the tax returns posted transaction section (for TC 151-CD 19).</li> </ul>
852	An attempt to post a TC 122 when an unreversed TC 121 or 123 for the same MFT and Plan Number is not present.
853	KEOGH EIN Mismatch <ul style="list-style-type: none"> <li>(1) Any transaction code attempting to post the EIN 51-0099493 OR 04-1867445.</li> <li>(2) Any transaction code 011 with "To Number" of 51-0099493 or 04-1867445.</li> </ul>
854	An attempt to post a TC 126 when an unreversed TC 125 for the same MFT and Plan Number is not present.
869	An input record with a format unacceptable to the EPMF posting program.
870	An attempt to post a TC 424 to a module that contains an unreversed TC 420.
871	An attempt to post a TC 424 to a module that contains an unreversed TC 424.
872	An attempt to post a TC 428 to a module that does not contain unreversed TC 420 or an attempt to post a TC 428 that does not contain a numeric Audit Control Number with a valid DO or SC Code in positions 9 & 10 of the Audit Control Number.
877	A TC 150 with a "G" Condition Code <ul style="list-style-type: none"> <li>(1) An amended return (TC 150 with CCC "G") or late reply returns (TC 150 with CCC "L" or "Q") with a period ending 198812 or later attempts to post to a module with no prior posted unreversed TC 150 on the EPMF.</li> <li>(2) An amended return (other than Form 5500EZ) with a period ending 198812 or later or late reply returns (TC 150 CCC "L" or "Q") and the EPMF ORIGINAL DLN of the transaction does not match the CONTROL DLN of the return module.</li> </ul>
878	A Form 5500-R attempts to post and it is the third consecutive Form 5500-R return filed for a plan for a period in excess of 24 months and the EPMF-RET-PROC-CDS does not contain "D", "P", "C" or "U".

<b>Code</b>	<b>Condition</b>
879	If Form 5500, 5500-C or 5500-R is attempting to post and the EPMF Total Assets BOY Amount does not mach within 5% of the Total Assets EOY Amount of the TC 150/977 return posted one year prior, OR if a Form 5500-EZ TC 150 is attempting to post and the EPMF Total Assets EOY Amount does not match within \$100,000.00 the EPMF Total Assets EOY Amount posted one year prior, then unpost the TC 150 with UPC 879. Do not perform this UP879 check if the First Plan report indicator is a '1', when the Form Year Indicator is a 'P' when the EPMF Final Report Indicator is a '1', or the Plan Filing Requirement is a 'Z', or on a corrected UPC 879.
880	A TC 013, Doc Code 64, attempts to update the Plan Name only and it is the same as that already on the EPMF; or a TC 013, DC 63, attempts to update a primary name line and new name control and it is the same as that already posted to the EPMF.
890	Assigned to transactions with Unpostable Classification Code of 4 (end-of-year purged unpostables).
899	A transaction is about to be resequenced but the format of that type of transaction will be changed for the next cycle.

## **11      *Unpostable Codes — PMF***

Code 501 — RC 1 - Mismatch on TIN, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year).

Code 503 —RC 1 - TIN matches an EIN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year).

Code 503 —RC 2 - TIN matches an SSN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year).

Code 503 —RC 3 - TIN matches both an EIN and SSN and name control mismatches, Form 1096 (MFT 69), Form 4804 (MFT 00 Magnetic Tape Indicator "G"), Form 1096 (MFT 69 prior year).

## **12      *Unpostable Resolution Codes***

Unpostable Resolution Codes are input using the GUF command codes UPBAT and UPRES to close unpostable transaction cases.

<b>Values</b>	<b>Meanings</b>
0	No change made to transaction. Attempt to re-post at Master File. Valid on all master files.
1	Transaction to be reinput with same DLN. Valid on all master files except CAWR.
2	Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD may create a control base on IDRS.
5	IMF: changes any combination of error delay code, name control, and name line. Not valid on any other master file.
6	Can add a condition code to any TC-150

**Values    Meanings**

	BMF: changes any combination of name control, TIN, transaction code, transaction date, TIN prefix, error delay code, MFT and tax period.
	CAWR: changes TIN and/or name control.
	EPMF: changes any combination of tax period, name control, TIN and plan number.
	IMF: changes any combination of name line, TIN, POD codes, transaction code, transaction date, error delay code, MFT, tax period, name control and spouse SSN.
	IRAF: changes any combination of tax period, name control, TIN, transaction code, and transaction date.
	PMF: Changes any combination of TIN, TIN prefix, and name control.
8	Transaction sent to Reject Register or Error Resolution System. Valid on all Master Files except CAWR and PMF.
A	Automatic correction of name control. Valid on all master files for a limited number of UPC's.
B	Valid for IMF and BMF only. Special closure of opened assigned cases.
C	Valid on all Master Files. Places or updates a case in suspense status.
D	Transaction to be deleted. Valid on all master files. This UP-RESOLUTION-CD will not create a control base on IDRS.
S	Places or updates a case in suspense status.

## 13 *Unpostable Command Codes*

### Values    Meanings

UPASG	Program to reassign an unpostable case.
UPBAT	Program to batch close unpostable cases.
UPCAS	Places/updates a case in suspense status. Program to request tax module information. Program to request charge-out (Form 4251). Program to create or modify UP-HISTORY-SECTION.
UPDIS	Program to display an unpostable case.
UPRES	Program to correct an unpostable case.
UPREV	Program to assign a Quality Review status to an unpostable case.
UPTIN	Program to display data for all unpostables that are currently on the GUF data base for a requested TIN.

## 14 *Resequenece Codes (IMF Only)*

000	Default - The Reason Code is not available or the resequenced transaction does not meet any of the Reason Code Criteria listed below.
11	Resequenced by Run 460-08 for numerous conditions such as posting delay code.
12	Unreversed TC 576 posted (-Q Freeze) and transaction is debit
13	TC 150 input to a module and an unsettled TC 150 is posted
14	Multiple adjustments input in the same cycle
15	Multiple TC 429s input in the same cycle
17	Incomplete name line generation
18	TC 903 or 904 if no other transactions are input in the same cycle.
19	Account creating transaction on the invalid segment during the Pre-DM1 cycle or valid transaction during DM1 cycle.
20	TC 150 claiming more estimated tax credits than are posted in the module.
21	TC 670 or TC 680 input to a module with an -I freeze
22	TC 018 and TC 740 input in the same cycle
23	Short entity TC 140 or TC 141 or TC 142 and TC 140 input the same cycle
24	RPS TC 610 input prior to cycle 31 if no account posted
25	TC 920 status overflow
27	TC 29X blocked 200-289 if no TC 150 posted
28	IMF/BMF offset in progress
29	Adjustment with reference number 897 attempting to post to an account with an unsettled spousal claim.
30	Doc Code 34 credit transaction or ES validation in progress
31	Entity change transaction input the same cycle as doc code 50 transaction
32	Unique End of Year processing
33	TC 295/299 with future interest computation date
34	TC 129 resequencing
35	TC 150 input the same cycle as account creation

36	Credit elect to surviving spouse
37	Spousal offset
38	TC 811 input to a module with an unsettled TC 811
39	TC 820, 824, 830 or 890 resequence prior to unposting UPC 175.
40	TC 131, Type 01 if 11 or more are attempting to post in the same cycle
41	TC 290 Reference Number 897 input in cycle YYYY04
42	TC 271 RC 62 greater than the Failure to Pay Penalty
43	TC 430 with a fiscal mismatch on tax period
44	TC 150 if the K-1 ES payment indicator is significant
45	ADEPT TC 150 input to a module not containing a TC 610 FLC 16
46	TC 992 for Treasury Employees
47	G coded political checkoff if no TC 150 posted
49	Any transaction will resequence for 2 cycles prior to unposting
50	TC 500 52 or 53 if no account posted
52	Revenue receipt transaction if name control mismatches
53	TC 840 if the module is on the retention register
54	ELF return with CCC 1
98	Merge in progress
99	Transaction rejected at Master File

**15      *Source Codes, Reason Codes, Hold Codes, and Priority Codes***

**(1)   IMF Source Codes**

Use with TC 29X. This is a required field. The source code chooses the statement which will appear on the taxpayer’s adjustment with the literal Reason Code (RC) completing the statement. Valid codes are:

<b>Source Code</b>	<b>Literal</b>
0	Suppressed, nothing prints on the notice (AMIS report only ) Used for Freeze release—and with RCs 15/23/54.
1*	As you requested, we changed your account for yyyyXX to correct your [RC].
2*	We changed your [ccyyXX] account to correct your [RC].
3*	Because of recent changes in tax laws, rulings, or regulations, we changed your [yyyyXX] tax return to correct your [RC].
4*	We changed your tax return for [yyyyXX] to correct an error we made. We apologize for any inconvenience we caused. The change will correct your [RC].
5	We changed your tax return for [yyyyXX] because you requested a tentative carryback or restricted interest adjustment [RC 00] generates).
6	You made a mistake on your yyyyx account. We corrected the error when we adjusted your (RC).



<b>Source Code</b>	<b>Literal</b>
------------------------	----------------

- |   |   |
|---|---|
| 7 | All or a portion of your Federal Income Tax Refund offset which was previously applied to an outstanding child support or federal agency debt is now being reversed because (RC). <b>NOTE:</b> Only use SC 7 with RCs 86, 87, 89-91         |
| 8 | Thank you for contacting the Problem Resolution Office. If you experienced any inconvenience, we apologize. We changed your [19XX] account to correct your (RC).  |
| 9 | We contacted you twice but have no record of receiving your response. Your [ccyyXX] tax return does not report the same income or deductions reported to us by your payers or trustees, so we changed your tax return to correct your [RC]. |

**Note:** SCs marked with an asterisks will print in Spanish when entity filing requirement is '7'.

Source codes are broken out as follows:

- (a) "Freeze Release". Leave blank whenever TC 290 is for zero amount and no reference numbers are input. (Use to refile returns and release freezes)
- (b) "Taxpayer Initiated". Use "1" when: The taxpayer initiates request for adjustment. Include unsolicited claims, CP36's other than CP36's listed below.
- (c) "IRS Notice". Use "2" when: Any notice (either sent to the TP or internal) is generated on the same issue. The account could be in any status, with any module balance (zero, debit, or credit). Include CP36's where the TP files amended returns as the result of prior IRS notice, such as a math error notice.
- (d) "Legislation". Use "3" when: Any adjustment action is required because of new legislation either makes an issue effective retroactively or laws were passed too late to include the changes on current forms. Include any protective claims held pending Tax Court decisions.
- (e) "IRS Error". Use "4" when: The adjustment is the result of any error made by an IRS employee. The account could be in any status, with any module balance. It does not matter if the taxpayer pointed out this error, or whether IRS discovered it before taxpayer contact.
- (f) Tentative Carryback (TCB/Restricted Interest". Leave blank, SC "5" will automatically generate whenever TC's 294, 295, 298 or 299 are input.
- (g) "Use "6" when the adjustment is the result of the TP making a math error on the claim/Form 1040X/Duplicate filing. The notice (if one is sent to the TP) will include the math error 60 day appeal rights. DO NOT use "6" for an adjustment based on the TP's response to a previous math error notice.
- (h) Source Code "7" will apply only to Debtor Master File (DMF) cases. Valid with Reason Codes 86/87/89/90/91 only.
- (i) Source Code "9" is used by Underreporter Function. TC 29X, B/S 650-679.
- (j) If more than one code applies, use the highest numeric code (e.g., if "1" and "4" apply, use "4").

**(2) IMF Reason Codes**

Use with TC29X. This is a required field. One to 3 Reason Codes may be input. The Reason Code will determine the explanation that will print on the adjustment notice Reason codes are restricted to the first three RC fields for input transactions except for penalty reason codes 22-29. Valid codes are:

**Reason    Literal  
Code**

**FILING STATUS/EXEMPTIONS**

- 00        FREEZE RELEASE (WILL NOT GENERATE ON CP 21/22 NOTICE) Computer Generated.
- 01        FILING STATUS TO SINGLE
- 02        FILING STATUS TO MARRIED FILING JOINT RETURN
- 03        FILING STATUS TO MARRIED FILING SEPARATE RETURN
- 04        FILING STATUS TO HEAD OF HOUSEHOLD
- 05        FILING STATUS TO QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD
- 06        TOTAL EXEMPTION AMOUNT
- 34        DUAL STATUS TAX
- 40\*      BONA FIDE OR PHYSICAL PRESENCE TEST

NOTE: When determining the RC for actual filing status changes, use the number of the corrected filing status. For instance, if a TP is changing from 'single' to 'Head of Household', use code 04.

**INCOME**

- 07        INCOME FROM WAGES, SALARIES, TIPS, ETC.
- 08        INTEREST INCOME AND/OR DIVIDEND INCOME
- 12        BUSINESS INCOME (OR LOSS)
- 13        INVESTMENT GAIN or LOSS
- 14\*      FOREIGN EARNED INCOME REPORTED ON FORM 2555
- 15        REVERSAL OF THE SECOND DEFERRAL INSTALLMENT FOR ADDITIONAL 1993-9411 TAXES. USED WITH SOURCE CODE 0 AND READS: WE HAVE ADJUSTED YOUR 1993 ACCOUNT TO INCLUDE THE SECOND INSTALLMENT DUE TO YOUR ELECTION TO DEFER YOUR ADDITIONAL 1993 TAXES.  
Note: A SC must be used to input CC ADJ54; program will suppress the SC and use the full RC 15 literal
- 16        PENSIONS AND ANNUITIES
- 17        DEFAULT OF THE THIRD DEFERRAL INSTALLMENT FOR ADDITIONAL 1993 TAXES. **SYSTEMICALLY GENERATED ONLY!** READS: "OUR RECORDS INDICATE YOU HAVE NOT TIMELY PAID YOUR SECOND INSTALLMENT OF ADDITIONAL 1993 TAXES. WE HAVE ADJUSTED YOUR 1993 ACCOUNT TO INCLUDE THE THIRD AND FINAL INSTALLMENT."
- 18        SCHEDULE E INCOME (OR LOSS)
- 19        FARM INCOME (OR LOSS)
- 20        UNEMPLOYMENT COMPENSATION
- 21        OTHER INCOME
- 22        TOTAL INCOME
- 23        REVERSAL OF THE THIRD AND FINAL DEFERRAL INSTALLMENT FOR ADDITIONAL 1993 TAXES. USED WITH SC 0, READS: "WE HAVE ADJUSTED YOUR 1993 ACCOUNT TO INCLUDE THE THIRD AND FINAL INSTALLMENT DUE TO YOUR ELECTION TO DEFER YOU ADDITIONAL 1993 TAXES."

Reason Code	Literal
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29	TAXABLE SOCIAL SECURITY BENEFITS
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42**	INGRESO POR CUENTA PROPIA
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ADJUSTMENTS TO INCOME	
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25	ADJUSTMENTS MADE TO QUALIFIED RETIREMENT PLAN
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27	INTEREST PENALTY ON EARLY WITHDRAWAL OF SAVINGS
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30	ADJUSTMENTS TO INCOME
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31*	FOREIGN EARNED INCOME EXCLUSION
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32	ADJUSTED GROSS INCOME
----	-----------------------

83*	INCOME EXEMPT PER TAX TREATY
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84*	SCHOLARSHIP OR FELLOWSHIP EXCLUSION
-----	-------------------------------------

94*	NET OPERATING LOSS CARRYBACK OR CARRYFORWARD
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TAX COMPUTATION	
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33	ADDITIONAL TAXES FROM FORM 4970, 4972, 5544, 5405*, OR SECTION 72(M)(5) PENALTY
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34*	DUAL STATUS TAX
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70*	ZERO BRACKET AMOUNT
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75	TAXABLE INCOME
----	----------------

92	STANDARD DEDUCTION
----	--------------------

OTHER TAXES	
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37*	NON-EFFECTIVELY CONNECTED TAX
-----	-------------------------------

38*	BACKUP WITHHOLDING
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44	SELF-EMPLOYMENT TAX
----	---------------------

45	MINIMUM TAX OR ALTERNATIVE MINIMUM TAX
----	--

46	TAX FROM RECOMPUTING A PRIOR YEAR INVESTMENT CREDIT
----	---

47	SOCIAL SECURITY TAX ON TIP INCOME NOT REPORTED TO EMPLOYER OR UNCOLLECTED EMPLOYEE SOCIAL SECURITY TAX AND RRTA TAX ON TIPS
----	---

48	TAX ON YOUR INDIVIDUAL RETIREMENT ARRANGEMENT (IRA)
----	---

49	ADVANCE EARNED INCOME CREDIT (EIC) PAYMENTS RECEIVED
----	--

50	HOUSEHOLD EMPLOYMENT TAXES (SCHEDULE H)
----	---

95	TAX COMPUTATION USING THE 30% STATUTORY RATE OR REDUCED TREATY RATE
----	---

CREDITS	
---------	--

36	TAX CREDITS
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41*	ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT
-----	--

43	OTHER CREDITS
----	---------------

63*	VIRGIN ISLAND CREDIT ON FORM 8689
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PAYMENTS	
----------	--

51	TOTAL FEDERAL INCOME TAX WITHHELD
----	-----------------------------------

53	EARNED INCOME CREDIT (ALLOWANCE/INCREASE/DECREASE))
----	---

<b>Reason Code</b>	<b>Literal</b>
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54	EARNED INCOME CREDIT (DISALLOWANCE ONLY). USED WITHOUT A SOURCE CODE 0 AND READS: "YOUR CLAIM FOR EARNED INCOME CREDIT IS NOT APPROVED. YOU WILL BE SENT A SEPARATE LETTER FORMALLY DISALLOWING YOUR CLAIM."
55	EXCESS SOCIAL SECURITY TAX AND RRTA TAX WITHHELD
56	MEDICAL SAVINGS ACCOUNT
57	REGULATED INVESTMENT COMPANY CREDIT
61	PAYMENTS and/or CREDITS
69	FORM 8288 OR SECTION 1446 WITHHOLDING
39*	SOCIAL SECURITY TAX WITHHELD BASED ON YOUR VISA

**PENALTIES/FEES/INTEREST**

62**	PENALTY DUE TO REASONABLE CAUSE
65	PENALTY CHARGE
71**	PENALTY REDUCTION
73	ASSESSMENT OF FEE
74	INTEREST CHARGES
77**	INTEREST REDUCTION

**INTEREST ABATEMENT CODES**

80	Claim disallowed in full
81	Claim disallowed in part
82	Claim allowed in full

**Note:** RCs 80, 81 and 82 are "Reserved" for Mininsterial interest adjustments for report purposes only.

**INJURED SPOUSE CLAIMS/DMF OFFSET REVERSALS (DMF ONLY)**

86	AN INJURED SPOUSE CLAIM WAS FILED, REQUESTING A REFUND OF THE NON-OBLIGATED SPOUSE'S SHARE OF THE AMOUNT APPLIED AGAINST THE NON-TAX DEBT. (SEE NOTE).
87	WE HAVE CORRECTED AN ERROR MADE ON YOUR ACCOUNT DURING PROCESSING OF YOUR RETURN.
89	THE OFFSET WAS DONE IN VIOLATION OF THE AUTOMATIC STAY OF BANKRUPTCY. (SEE NOTE).
90	THE OFFSET RESULTED FROM A PAYMENT WHICH WAS SPECIFICALLY INTENDED FOR APPLICATION TO AN OUTSTANDING IRS BALANCE. (SEE NOTE).
91	BASED ON THE SUPERSEDING TAX RETURN YOU FILED. WE HAVE ADJUSTED THE TAX, WITHHOLDING, OR CREDITS REPORTED ON YOUR ORIGINAL TAX RETURN. (SEE NOTE).

**SCHEDULES**

76	Schedule A
----	------------

**SPANISH REASON CODES**

42	SELF-EMPLOYMENT INCOME (INGRESO POR CUENTA PROPIA)
44	SELF-EMPLOYMENT TAX (CONTRIBUCION POR CUENTA PROPIA)
62	PENALTY DUE TO REASONABLE CAUSE (PENALIDAD PAGADERA POR CAUSA RASONABLE)

**Reason    Literal  
Code**

- 71        PENALTY REDUCTION (REDUCCION DE PENALIDAD)
- 77        INTEREST REDUCTION (REDUCCION DE INTERES)
- 99        ACCOUNT INFORMATION (INFORMACION DE CUENTA)

**MISCELLANEOUS**

- 78        WINDFALL PROFITS TAX
- 85        TAXABLE INCOME. YOU REPORTED REFUNDS OF STATE AND LOCAL INCOME TAXES AS INCOME ON YOUR RETURN. SINCE YOU DID NOT ITEMIZE DEDUCTIONS IN THE YEAR THE STATE TAX WAS PAID, YOU ARE NOT REQUIRED TO INCLUDE THESE REFUNDS AS INCOME.
- 99        ACCOUNT INFORMATION (THIS CODE TO BE USED FOR INVALID, MISCELLANEOUS AND ANY REASONS NOT LISTED.) This is not a true penalty reason. code. It is used by ERS to track certain IRS initiatives.

\* RCs marked with an asterisk will be used by Philadelphia Service Center when adjusting International accounts.

\*\* RCs marked with two asterisks print in Spanish when the entity filing requirement is '7'. RCs 42, 71 and 77 print in Spanish only. DMF RCs are valid with SC 0/7.

**(3)    Penalty Reason Codes — IMF - BMF-EPMF**

Must be used for penalty adjustments. These RCs are input to the fourth RC position.

Document Code 54 (TC29X) — enter the appropriate Penalty Reason Code (22, 24, 25, 26 or 30) in RC position four of ADJ54 when Reason Code 62 is used in position one. Do not use RC 62 in combination with any of the other reason codes in RC position four.

Document Code 47 (AIMS Adjustment) — Penalty Reason Code is required entry for abatements of penalties, TC 161, 171, 181, 201, 235, 241, 271, 281, 311, 321, 351 and Penalty Reference Numbers (Negative amounts only). The reason code may be entered for input with TC 300, 304 and 308. Enter the appropriate Penalty Reason Code on Form 5344, Form 5581, 5599 and 5650 in item #02 of AM-CLS.

**PENALTY ABATEMENT/ASSERTION REASON CODE CHART**

Origin 1st position	PENALTY REASON CODE 4TH position	DEFINITION
	***MANUAL INPUT ***	
Reasonable Cause (RC 62)	22	Taxpayer exercised ordinary business care & prudence/first time filer
	24	Death, serious illness or unavoidable absence in immediate family of the party responsible (Individual taxes)
	25	Records inaccessible
	26	Death, serious illness or unavoidable absence in immediate family of the party responsible (Business taxes)
	30	Other
Appeals	66	Cascading penalty relief
	40	Appeals abatement
	41	Appeals sustains penalty

PENALTY ABATEMENT/ASSERTION REASON CODE CHART

Origin 1st position	PENALTY REASON CODE 4TH position	DEFINITION
General Penalty Relief	42	Appeals partially sustains penalty
	14	Misdated deposit
	31	Erroneous oral advice from the Service
	43	Administrative Waiver
	44	Statutory Exception
	23	Taxpayer relied on practitioner or third party advice
	27	Timely mailed/timely filed waiver
	28	Disaster Area
General	29	Undue economic hardship/inability to pay
	67	Educational relief of FTD penalty
Systemic	45	Service Error
	*** COMPUTER GENERATED ***	
	01	Suppressed/Abated - due to LEM criteria
	02	Penalty adjusted due to computational error
Taxpayer	03	Master File Recovery
	10	Corrected/Amended return, Original return taxpayer prepared
	13	Corrected/Amended return, Original return prepared by the Service (SFR/6020B)
Service	14	Misapplied/misdated payment
	15	General Service Error
	21	LEM Criteria

(4) BMF Reason Codes

Use with TC18X. This is a required field.

Also known as PCC - Penalty Computation Codes

Reason Code (R)	Literal
03	Indicates the penalty was computed using the liability information (ROFT) provided by the taxpayer.
11	Denotes an "averaged" penalty because there was no ROFT provided or it was invalid. The total tax is divided equally throughout the liability periods for the particular tax return. See IRM 20.400
13	

<b>Reason Code (R)</b>	<b>Literal</b>
41	indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. No payments were made in the correct manner. The payment(s) was made incorrectly for one of three reasons: -- a direct payment to the IRS, -- a deposit made through an authorized depository (TC 670), or -- a EFT required taxpayer did not deposit electronically (TC 650 without either an electronic payment indicator (1-1-1997 & subsequent) or the deposit does not carry the TAXLINK file location code (1-1-1995 to 12-31-1996)
42	Indicates the taxpayer provided a valid ROFT but was penalized for having avoided the FTD system. While there were some good deposits, one or more was made incorrectly.
43	Indicates that not only was there no valid ROFT but also there were no deposits made in the correct manner.
44	Indicates that not only was there no valid ROFT but also that the taxpayer avoided the FTD system. While there were some good deposits, one or more was made incorrectly.
54	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, all deposits were made in the correct manner.
55	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. In addition, there were no deposits made in the correct manner.
56	Indicates that the penalty was averaged because a taxpayer required to follow a semi-weekly deposit schedule provided a monthly ROFT. However, while there were some good deposits, one or more was made.
57	Used to indicate that an account that triggered the \$100,000 next-day deposit requirement provided the incorrect ROFT information.
58	Used to indicate that an account that triggered the \$100,000, next-day deposit requirement provided no valid ROFT information. This PCC code is only valid as follows: - Form 941 for the tax period 9112 through 8212, - Form 943 for the 9212 tax period, - Form CT-1 for the 9212 tax period.

**Note:** PCC 54, 55, 56 and 57 are valid for manual input with TC 180 for a significant amount via ADJ54 for the following periods. Form 941 for 9303 and subsequent, Form 943 for 9312 and subsequent, and Form CT-1 for 9312 and subsequent.

### **(5) Hold Codes**

Use this code with TC 29X or TC 30X (Doc Code 54 or 47) when it is desired to prevent or delay the issuance of a refund and/or notice, such as when a particular adjustment action is cycled, or when a correction is being made to an account without the taxpayer's knowledge. Valid codes are:

<b>Code</b>	<b>Action</b>
1	If net module balance after posting is credit, holds credit until: Doc. Code 24 or 34 posts, TC 820 or 830 posts, TC 29X or 30X posts, Doc. Code 51 with secondary TC 300 posts, or total module balance becomes zero or debit. Set — K freeze.
2	Same as "1" but holds notice and credit.

Code	Action
3	prevents the issuance of the adjustment notice for the adjustment transaction on which it is entered. It does not prevent the issuance of any other notice.
4	Same as "1" except that a notice will not be issued at any time. MFT 61 and 63 only: suppresses CP243
5	MFT 61, 63 only: suppresses CP 243. If both hold Codes 4 and 5 should be used, use hold Code 4.



## (6) Priority Codes

These codes must be used in order to post adjustments (Doc Code 47 or 54) to the Master File when certain module conditions exist. Failure to use the priority code when specified will cause the transactions to unpost, causing erroneous notices, refunding or billing especially in cases where multiple adjustments and/or credit transfers are being processed. If an adjustment needs a priority code it may indicate that Collection, Examination, or Statute should be consulted. It may also question the validity of a tax abatement, i.e. an abatement of tax on a return with a Collection Field Function Secured Return Code, no math error code, and the module is in Status 60 is questionable insofar as the return was assessed as filed, filed late, and contained the information that the taxpayer wanted the Revenue Officer to see.

Code	Action (Doc Code 54; TC 29X)
1	Use priority Code 1 when adjusting tax with TC 29X and unreversed TC 420, Examination Indicator, or TC 424 Examination Request is present. Failure to use the priority code will cause the adjustment to unpost (UPC 330 or 160). A TC 290 for zero amount without credit reference number 766 or 806. Changes will post without a priority code. <b>NOTE:</b> TCs 290/298 without Credit Reference Number 766 or 806 will post without priority code 1 when an open TC 420 is present. Use also if both codes 1 and 8 are required to adjust an account.
2	Reserved
3	Use when inputting an adjustment which is IRS initiated when considering the 45 day interest-free period.
4	Use with manual release of the BMF offset-out Q freeze on transaction code 290 for zero amount. (No secondary transaction codes or reference numbers are valid with input). For IMF PRIORITY CODE 4 is only valid for statute unit employees with unit number in the range 569-574.
5	Causes IMF or BMF MCC posting process to generate and post assessments (or abatements) of accrued, unrestricted FTP penalty and/or interest. May be used with TC 290 or TC 300 for any amount and in combination with other transaction codes.
6	Used to release a math error freeze only.
7	Use with adjustments in block 740-769 to have an unsubstantiated math error protest sent to Examination. Also, use with an adjustment in block 700-739 when the protest is substantiated and there is an unreversed TC 576 in the module. TC 470 CC 94 must be present for priority Code 7 to post.
8	Use with TC 29X transactions to bypass UPC 158 and 180 (IMF) and UPC 328 (BMF) analysis on original input. Used when adjusting TC 806/807 if a prior TC 17X transaction is on the account and the new TC 176 is to be computer generated. Also used to release excess Estimated Tax Credit Freeze (J-), and -X freeze. Both released by TC 29X with Priority Code 8. Released by TC29X Priority Code 8.
9	Used with TC 291 blocked 200-299 to bypass UPC 150 (IMF) and UPC 350 (BMF).



**Code      Action — (Doc Code 47 — Exam; TC 30X)**

- 1      Use priority Code 1 to allow TC 30X to post when an amended or duplicate return freeze condition exists at masterfile. Be sure the adjustment will not create a duplicate refund or assessment. Terminals will not accept closings when an amended or duplicate return freeze exists unless Priority Code 1 is present. The amended return should be in the case file.
- 2      Use priority code 2 to override the unpostable condition that normally occurs when the settlement amount does not match the tax liability amount. (For Examination document blocked in the 900-999 series).
- 3      (Effective 7/1/87) — Use priority code 3 to bypass an unpostable condition caused by an amended return freeze and settlement amount. (Used when both PC1 and 2 are required to post the Examination adjustment).
- 4      (Effective 1/22/88) — Use priority code 4 to allow an Examination partial assessment to post when an amended return freeze exists at masterfile. (For Examination documents blocked in the 1XX, 10X or 18X series).
- 5      Causes IMF or BMF MCC posting process to generate and post assessments (or abatements) of accrued unrestricted FTP penalty and/or interest. May be used with TC 290 or TC 300 for any amount and in combination with other transaction codes.  
  
Use priority code 8 to bypass the unpostable conditions that occur when the adjustment is within \$10 of a previously posted adjustment (UPC 158 or 3f28) (Also, use PC 8 if there is a TC 295 on the module that is being recaptured with a TC 300.  
  
Use priority code 8 when the adjustment contains credit reference number 764 (Earned Income Credit) and there is a 290 in the module (UPC 180).
- 8      Use priority code 8 when the adjustment contains credit reference number 806 or 807 and no TC 17X when the module contains a significant TC 170,171 (UPC 158). Use priority code 1 if both codes 1 and 8 are required to adjust account. The computer will automatically compute the estimated tax if the only 17X on the module is a 176 or 177, and the return posted 8401 or later. Priority Code 8 is not required

**16      *Item Adjustment Codes & Credit Reference Numbers***

Reference IRM 3.15.60 — (Reference Numbers)

Valid item adjustment codes are as follows:

**Valid Item Adjustment Codes****A.    Form 720 — All IRS abstract numbers as listed on Form 720.**

- 014 — Fuel used in noncommercial aviation — Gasoline
- 016 — Environmental Taxes — Petroleum (Imported Products)
- 017 — Environmental Taxes — Imported Chemical Substances
- 019 — Ozone depleting chemicals - Imported Substances
- 020 — Ozone depleting chemicals (floor stocks)
- 022 — Telephone (Toll, Local and Teletypewriter) service
- 026 — Transportation of persons by air
- 027 — Use of International Air Travel facilities

**Valid Item Adjustment Codes**

- 028 — Transportation of Property by air
- 029 — Cruise Ship Passenger Tax
- 030 — Policies issued by foreign insurers
- 031 — Obligations not in registered form
- 033 — Truck and trailer chassis and bodies: tractors
- 035 — Kerosene
- 036 — Coal Underground mined \$1.10 per ton
- 037 — Coal Underground mined 4.4% of ton price
- 038 — Coal Surface mined 55+S5 per ton
- 039 — Coal Surface mined 4.4% of ton price
- 040 — Fuel Economy Vehicle Tax (Form 6197 required)
- 041 — Sport fishing equipment
- 042 — Electric outboard motors and sonar devices (Beginning with tax period 8412)
- 044 — Bows and arrows
- 050 — Crude Oil Windfall Profit Taxes — Quarterly production (Form 6047)
- 051 — Alcohol/ethanol sold as but not used as fuel (claimed on Form 6478)
- 052 — Crude Oil Windfall Profit Taxes — Annual return
- 053 — Environmental Taxes — Petroleum (Crude Oil)
- 054 — Environmental Taxes — Chemicals
- 055 — Environmental Taxes — Hazardous wastes (Form 6627)
- 056 — Crude Oil Windfall Profit Taxes — Quarterly withholding (Form 6047)
- 058 — Gasoline sold for Gasohol production 10%
- 059 — Gasohol 10%
- 060 — Diesel Fuel
- 061 — Diesel Fuel and Special Motor Fuels (SMF)
- 062 — Gasoline
- 064 — Inland Waterways Fuel Use Tax
- 065 — Gasoline Floor Stock (valid for 8803, 9103 and 9309)
- 066 — Tires (highway type)
- 067 — Gasohol (valid for 8803, 9103 and 9309) Floor Stock
- 069 — Fuel used in noncommercial aviation — Fuel other than gasoline
- 070 — Diesel, Railroads, Floor Stock (9303)
- 071 — Diesel Railroads Use
- 072 — Gasoline sold for Gasohol Floor Stock
- 073 — Gasoline sold for Gasohol 7% alcohol but less than 10% alcohol
- 074 — Gasoline sold for Gasohol production 5.7% alcohol but less than 7.7%
- 075 — Gasohol 7.7% alcohol but less than 10%
- 076 — Gasohol 5.7% alcohol but less than 7.7%
- 077 — Aviation Fuel (other than gasoline)
- 078 — Dyed Diesel Fuel Used in Certain Intercity Buses
- 079 — Other alcohol fuels
- 081 — Manufacturers Tax — DPT Vaccine
- 082 — Manufacturers Tax — DT Vaccine

**Valid Item Adjustment Codes**

083 — Manufacturers Tax — MMR Vaccine  
 084 — Manufacturers Tax — Polio Vaccine  
 085 — Diesel (floor stocks)  
 086 — Other alcohol fuels Floor Stock  
 087 — Aviation fuel other  
 088 — Diesel Fuel Floor Stock  
 089 — Floor Stock Vaccine 8-10-1993  
 090 — Aircraft Luxury Tax 199103-199309  
 091 — Boat Luxury Tax 199103-199309  
 092 — Passenger Vehicle Luxury Tax began 199103  
 093 — Furs Luxury Tax 199103-199309  
 094 — Jewelry Luxury Tax 199103-199309  
 095 — Aviation Fuel (other) 199703  
 096 — Aviation Gasoline 199703  
 097 — Vaccines Floor Stock  
 098 — Ozone-Depleting Chemicals - Manufactured (CNG)  
 101 — Compressed Natural Gas (\$.4854 per KcF)  
 102 — Arrow Component Parts  
 103 — Kerosene Floor Stock

**B. Forms 941, 942, 943**

003 — Adjusted total of income tax withheld (AITW)  
 004 — Taxable social security wages  
 005 — Taxable Social Security Tips (Form 941 only) (FITP)  
 007 — Adjusted total of Social Security/Medical Taxes  
 008 — Backup Withholding (BUWH)  
 072 — Tips deemed to be wages (Form 941 only) (TDW)  
 073 — (F941) Taxable Medicare Wages and Tips  
 079 — ETE/ETAP IRC 3509 Rate  
 184 — Adjustment of Withheld Income Tax (941 & 943 only) (ATWH)  
 185 — Adjustment to Withheld Social Security/Medicare taxes tax (941 & 943 only) (ATFI)  
 766 — Advance EIC (increase)  
 767 — Advance EIC (decrease)

**C. Form 945**

003 — Adjusted total of income tax withheld (AITW)  
 008 — Backup Withholding (BUWH)

**D. Form 4720**

151 — Failure to Distribute Income  
 152 — Excess Business Holdings  
 153 — Investments which Jeopardize Charitable Purpose  
 154 — Taxable Expenditures  
 182 — Excess Grass Roots Contributions  
 183 — Excess Lobbying Contributions  
 213 — Tax on Political Expenditures

### Valid Item Adjustment Codes

214 — Tax on Disqualifying Lobbying Expenditures

#### E. Form 5329

160 — Tax on Excess Contributions. The sum of the 160 and 162 amounts must balance to the TC 29X amount.

162 — Tax on Excess Accumulation

194 — Tax on Excess Regular Distributions

195 — Tax on Excess Lump Sum Distributions

#### F. Form 940

Use an Alpha Code of T for Taxes and W for Wages followed by the appropriate State abbreviation, i.e.:

WCA — wage increase/decrease

TCA — tax increase/decrease

#### G. Forms 1120, 1041, 990C 990T and 1040

221 — Tax motivated transaction assessment amount

222 — Tax motivated transaction interest amount

#### H. Forms 706, 706A, 706GS(D) and 706GS(T)

074 — 8610/Generation Skipping Tax

075 — Section 4981A Tax

076 — Estate Tax

078 — Interest assessed for State death tax credit taken but not paid

Valid credit reference numbers are as follows:

### Valid Credit Reference Numbers

#### A. Form 1120, 990C, 990T.

301 — Gasoline (Form 4136)

302 — Gasohol (Form 4136)

303 — Diesel Fuel (Form 4136)

304 — Special Motor Fuels (Form 4136)

305 — Undyed Diesel fuel used in intercity buses and trains

307 — Gasoline used in Aviation

310 — Aviation Fuel (Form 4136)

311 — Overpaid Windfall Profit Tax Credit (Form 6249)

312 — Gasohol Credit (Form 4136)

318 — Qualified Diesel Vehicle Credit (8410 and Subsequent)

319 — No longer valid use 312

320 — Accumulative Earnings Tax (Used by Examination only)

321 — Personal Holding Corporation Tax (Used by Examination only)

325 — Environmental Tax-period beginning 1/31/1987 and subsequent (RC 59A)

500-599 — IRP Civil Penalties (For MFT 55 only, except 549 CAWR Civil Penalty (MFT13) Failure to file Forms W-2)

600-699 — Civil Penalties (See IRM 30.85.9) (600-679/699 MFT 55 only, 680-698 MFT 30 only, 637-642 used on BMF MFT 13.)

### Valid Credit Reference Numbers

- 766 — Substantiated payment credits, includes BUWH (increase).
- 767 — Substantiated payment credits (decrease).
- 883 — Alternate Fuel Production, Fuel From Non-conventional Source (FNS)
- 884 — Alcohol Fuel Tax Credit (Form 6478)
- 886 — Taxable Income
- 897 — Reversal of DMF Offset (F1120)

#### **B. Form 1040, 1040A**

- 221 — Tax Motivated Assessment (120% Interest — 198512 and Subsequent)
- 222 —
- 301 — Gasoline (Form 4136)
- 302 — Gasohol Blenders (Form 4136)
- 303 — Undyed Diesel Fuel (Form 4136)
- 304 — Undyed Special Motor Fuels (Form 4136)
- 305 — Undyed Diesel Fuel used in Intercity Buses
- 310 — Undyed Gasoline Used in Aviation (Form 4136)
- 311 — Overpaid Windfall Profit Tax Credit (Form 6249)
- 312 — Gasohol Credit (Form 4136)
- 314 — Energy Conservation Item (valid for tax periods ending 197810 through 198712)
- 315 — Renewable Energy Source Item (valid for tax period ending 197810 through 198712)
- 316 — Energy Credit Carryover (valid for tax period ending 197810 through 198712)
- 317 — Energy credit total per computer (valid for tax period ending 197810 through 198712)
- 334 — Form 8841 (9312-9411 only) deferral of additional 1993 Taxes
- 402/403 — Adjustment to Business Energy Investment Credit — valid for tax periods 197810 thru 198011. (402 now obsolete).
- 764 — Earned Income Credit — valid for tax periods 7512 and subsequent (increase)
- 765 — EIC — valid for tax periods 7512 and subsequent (decrease)
- 806 — W-2 Withholding Tax and/or Excess FICA Contribution Credit
- 807 — W-2 Withholding Tax and/or Excess FICA Contribution Debit
- 878 — Adjusts Primary Self-Employment Income
- 879 — Adjusts Secondary Self-Employment Income
- 881 — Total Positive Income
- 882 — All savers interest exclusion (eff. 1-1-1983) (valid for tax periods 198112 thru 198412)
- 884 — Alcohol Fuel Tax Credit (Form 6478)
- 885 — Advance EIC. (valid for tax periods 197912 and subsequent)
- 886 — Taxable Income (valid only 197712 and subsequent)
- 887 — Number of exemptions (valid only 197712 and subsequent)
- 888 — Adjusted Gross Income Adjustment (valid 197412-197511 and 197712 subsequent)
- 889 — Self-Employment Tax Adjustment (valid 197412 thru 197511 and 197712 subsequent)
- 890 — Used for Backup Withholding with TC 300 only (IMF Only — 198512 and subsequent)
- 891 — Adjust Primary TIP Income (199012 and subsequent)
- 892 — Adjust Secondary TIP Income (199012 and subsequent)
- 895 — Adjustment to primary Medicare Income. Valid for tax period 199112 and subsequent.
- 896 — Adjustment to secondary Medicare Income. Valid for TP199112 and subsequent.
- Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.

**Valid Credit Reference Numbers**

- 897 — Spousal Claim on DMF (IMF Only)
- 898 — Adjusts the Primary Medicare TIP Income for the tax period 199112 and subsequent.
- 899 — Adjusts the Secondary Medicare TIP Income for tax period 199112 and subsequent.  
Unpost 169 if the controlling name line for the adjustment is not joint and containing a S-SSN.
- 999 — (1-1-1975) Adjust Secondary account to Primary account.

**C. Form 1041**

- 301 — Gasoline
- 302 — Gasoline Blenders (Form 4136)
- 303 — Undyed Diesel Fuel (Form 4136)
- 304 — Undyed Special Motor Fuels (Form 4136)
- 305 — Undyed Diesel Fuel used in Intercity Buses
- 307 — Gasoline used in Aviation
- 310 — Undyed Gasoline Used in Aviation
- 311 — Overpaid Windfall Profit Tax Credit (Form 6249)
- 312 — Gasohol Credit (Form 4136)
- 318 — Qualified Diesel Vehicle Credit (8410 and subsequent)
- 766 — Substantiated payment credits
- 767 — Debits substantiated credits
- 806 — Withholding Tax
- 807 — Withholding Tax (decrease)
- 883 — FNS (Fuel from a Nonconventional Source)
- 884 — Alcohol Fuel Tax Credit (Form 6478)
- 886 — Taxable Income

**D. Form 990, 990PF**

- 689 — EO Closing Agreement Penalty Assessment

**17 NMF Abstract Codes**

Reference IRM 3.17.46

Assign number by type of tax as for original processing.

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
<b>A.</b>	<b>Withholding &amp; FICA (True Tax Class 1)</b>		
24	Credit Adjustments, 8288	001 208	
27	Sub. Pay Docs. 941 Pre-ADP, 942 Pre-ADP, 943 Pre-ADP 8288	001 208	
28	NMF TDA Payments, 8288	001 208	
29	8804		215

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	8813		215
	8805		
41	941 Pre-ADP	001	
41	941 — NMI	001	
41	8288 — U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Estate Property Interest (with remit) 8288 non-remit	208	
42	942 Pre-ADP 942		001
43	943 Pre-ADP 943		001
33	1042 and 4277		001
62	Adv. Pay., NMF WFT/FICA	001	
	8288	208	
74	Misc. Rev. NMF WFT/FICA	001	
	8288	208	
75	FTD NMF WFT/FICA	001	
	8288	208	
54	100% Penalty F2749		
76	Dep. Fund App. NMF WFT/FICA	001	
	8288	208	
87	Dishonored Checks	001	
	8288	208	
<b>B. Individual Income (True Tax Class 2)</b>			
10	1040 Pre-ADP, 1040, 1040NMI		004
24	Credit Adjustments	004 005	
27	Sub. Pay. Docs., 1040 Pre-ADP, 1041 Pre-ADP	004 005	
28	NMF TDA Payments	004 005	
44	1041 \$50,000 (+M2), Pre-ADP, 1041		005
47	Audit Deficiency		*
62	Adv. Pay, NMF Indiv.	004 005	
72/73	1040—NR		004
74	Misc. Rev. NMF Indiv.	004 005	
76	Dep. Fund App., NMF Indiv.	004 005	
87	Dishonored Checks	004 005	
23	8697	211 212	
81	1041A		155
65	1065	004	
54	IRC 7803(c)		
<b>C. Corporation (True Tax Class 3)</b>			
15	1120, 1120M		006
16	1120S		006
24	Credit Adjustments, 1066	006 007 008 207	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
27	Sub., Pay., 1120-Pre-ADP, 1120-S Pre-ADP, 990-C, 990-T,	006 007 008 009 191	
	1066	207	
28	NMF TDA Payments	006 007 008 009 191	
	1066	207	
69	1120 DISC Penalty 1066-U.S. Real Estate Mortgage Investment	006	
60	Conduit Income Tax Return	207	
62	Adv. Pay., NMF Corp.,	006 007 008	
	1066	207	
66	1120-F Non-Effectively Connected Income		006
67	1120-F Effectively Connected Income		006
74	Misc. Rev., NMF Corp	006 007 008	
	1066	207	
75	FTD NMF Corp.,	006 007 008	
	1066	207	
76	Dep. Fund Applied, NMF Corp.,	006 007 008	
	1066	207	
86	2438		006
87	Dishonored Checks,	006 007 008	
	1066	207	
69	8404	009	
23	8697	210	
17	1120S		006
20	1120, 1120OND		006
	958		006
26	959		006
47	Audit Deficiency		*
92	990-C		007
93	900-T		008
66	1042S		

**Note:** \* Multiple Abstract Numbers apply based on original assessment document.

20	1120-IC-015		006
	1120-Pre-ADP		

**D. Excise (True Tax Class 4)**



<b>Doc. Code</b>	<b>Description</b>	<b>Manual Abstract Codes</b>	<b>Com. Gen. Abstract Codes</b>
03	11-C		
13	730		135
	8612 — Return of Excise Tax on Undistributed of Real Estate		
21	Investment Trusts		192
	8612 — Return of Excise Tax on Undistributed Income of Regulated		
22	Investment Companies — 8613		193
37	Tobacco Materials - Viol.	118	
37	Cigarette papers	119	
37	Cigarette tubes	120	
37	Cigar prepayments	121	
37	Cigarette prepayments	122	
82	Stamp Sales	137	
80	3780; 3780-A	129	
03	11-C	134	
95	2290	138	
38	4638	148	
91	990-PF	149	
71	4720A		
71	— Self Dealing	150	
71	— Undis. Income	151	
71	— Excess Holding	152	
71	— Investments which Jeopardize	153	
71	— Taxable Expenditures	154	
71	Political Expenditures	213	
71	Disqualifying Lobbying Expenditures	214	
88	990-BL	185, 186	
89	6069	187	
35	5330 with remit:		
35	5330 non-remit:		
26	5110.32; 5110.35	070	
26	5110.60; 5110.39	072	
26	Penalties-Seizures	071	
12	11-B	131	
13	730		35
25	5120.7; 5120.37; 5600.5	087	
25	5130.7; 5600.5	093	
37	2137; 5210.11; 5210.7, 5600.5:		
	Cigars, large up to \$20 per		
37	thousand		02
	Cigars, large more than \$20 per		

<b>Doc. Code</b>	<b>Description</b>	<b>Manual Abstract Codes</b>	<b>Com. Gen. Abstract Codes</b>
37	thousand	103	
37	Cigars, small	112	
37	Floor Stock Tax-Cigarettes	113	
37	Cigarettes, large	114	
37	Cigarettes, small	115	
37	Tobacco Manufacturing	117	
30	Form 720 —		
	Gasoline for use in noncommercial aviation	014	
	Gas & Diesel (198703-198712)Floor stock 15 1-1-88 repealed	015	
	Imported Petroleum products superfund tax	016	
	Imported chemical substances	017	
	Oil Spill - Imported Repealed 7-1-93	018	
	Imported products containing ODCs	019	
	Ozone Chemicals Floor stock on ABS 19 Annually	020	
	Oil Spill - Domestic Repealed 7-1-93	021	
	Telephone service	022	
	Transportation of persons by air	026	
	Use of international air facilities	027	
	Transportation of property by air	028	
	Cruise Ship Passenger Tax	029	
	Policies issued by foreign insurers	030	
	Registration - Required Obligations	031	
	Pistols-Revolvers	032	
	Truck, bus, and chassis and bodies	033	
	Other auto chassis, etc.,Repealed	034	
	Kerosene (199809)	035	
	Underground coal mined @ .50/1.10 per ton	036	
	Underground coal mined @ 2/4% 4.4% limitation per ton price	037	
	Surface coal mined @ .50/1.10 per ton	038	
	Surface coal mined @ 2/4% 4.4% limitation per ton price	039	
	Gas Guzzler	040	
	Fishing rods, etc. and Artificial lures, etc.	041	
	Electric Outboard Motors, Fish finding sonar	042	
	Bows and arrows	044	
	Firearms (o/t Pistols & Revolvers) Repealed	046	
	Parts or accessories for trucks, etc. Repealed	048	
	Shells and cartridges - Repealed	049	
	Windfall Profit Repealed 8-23-1988	050	
	Alcohol sold as but not used as fuel	051	
	Windfall Profit - Annual filer repealed 8-23-1988	052	

<b>Doc. Code</b>	<b>Description</b>	<b>Manual Abstract Codes</b>	<b>Com. Gen. Abstract Codes</b>
	Petroleum-Domestic Superfund Tax	053	
	Chemicals	054	
	Hazardous Waste Repealed 9-30-1985	055	
	WPT withheld from producer repealed 1-1-1984	056	
	Tires Floor Stock on abs 66	057	
	Gas Sold for Gasohol Production at least 10% alcohol	058	
	Gasohol contains at least 10% alcohol	059	
	Diesel Fuel	060	
	Special motor fuels	061	
	Gasoline	062	
	Lubricating Oil Repealed 1-6-1983	063	
	Fuel (inland waterways)	064	
	Gasoline Floor Stock on abs 62	065	
	Tires	066	
	Gasohol Floor Stock ob abs 75 & 76	067	
	Tread rubber - repealed 1-1-1984	068	
	Aviation fuel Noncommercial, other than gasoline	069	
	Diesel Railroad Use Floor Stock on abs 71	070	
	Dyed Diesel Fuel used in Trains	071	
	Gas to make Gasohol Floor Stock on Abs 73 & 74	072	
	Gas sold for Gasohol Production 7.7/9.9% alcohol	073	
	Gas sold for Gasohol Production 5.7/7.6% alcohol	074	
	Gasohol containing 7.7/9.9% alcohol	075	
	Gasohol containing 5.7/7.6% alcohol	076	
	Aviation Fuel Floor Stock on Abs 69	077	
	Dyed Diesel Fuel Buses Inercity or local	078	
	Other Alcohol Fuel methanol & ethanol	079	
	Unidentified	080	
	DPT Vaccine (Pertusia bacteria/antigens) until 3rd quarter 199709	081	
	DPT Vaccine (diphtheria/tetanus toxiod) until 3rd quarter 199709	082	
	MMR Vaccine (Measles, Mumps, rubella) until 3rd quarter 199709	083	
	Polio Vaccine (Polio Virus) until 3rd quarter 199709	084	
	Diesel Floor Stock on Abs 60	085	
	Other Alcohol Fuels	086	
	Aviation Fuel Floor Stock on Abs 69	087	
	Diesel Fuel Floor Stock on Abs 60 1-1-1994 Taxing Point changed	088	
	Vaccines Floor Stock on Abs 81,82, 83, and 84	089	
	Luxury tax on Airplanes Repealed 8-10-1993	090	
	Luxury tax on Boats Repealed 8-10-1993	091	
	Luxury tax on cars	092	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	Luxury tax on Furs Repealed 8-10-1993	093	
	Luxury tax on Jewelry Repealed 8-10-1993	094	
	Aviation Fuel others begin 199703	095	
	Aviation Gasoline 199703	096	
	Vaccines - Floor Stock - 199712	097	
	ODC manufactured or imported on 1-1-1993	098	
	Reserved for AIMS input only	099	
	Compressed Natural Gas (CNG)	101	
	Arrow Component parts (19971203)	102	
	Kerosene Floor Stock (only 199809 - 199812)	103	
	926		030
35	Minimum Standards	163	
	Failure to meet minimum funding, Part I (Revision Prior to May, 1993), Part X (May, 1993 Revision)		
	Excess Contribution Part II (Revision Prior to May, 1993), Part III (May, 1993 Revision)	164	
	Prohibited Transaction Part III (Revision Prior to May, 1993), Part VII (May, 1993 Revision)	159	
	Tax on Nondeductible Employer Contributions to Qualified Plans Part VII (Revision Prior to May, 1993), Part II, (May, 1993 Revision)	161	
	Disqualified Benefits Part IV (Revision Prior to May, 1993), Part IV (May, 1993 Revision)	200	
	Excess Fringe Benefits Part V (Revision Prior to May, 1993), Part XI (May, 1993 Revision)	201	
	Certain ESOP Distributions Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	202	
	Excess Contributions Part VIII (Revision Prior to May, 1993), Part XII (May, 1993 Revision)	205	
	Prohibited Allocation Part IX (Revision Prior to May, 1993), Part VI (May, 1993 Revision)	203	
	Reversion of Plan Assets Part X (Revision Prior to May, 1993), Part XIII (May, 1993 Revision)	204	
	IRC 4978A Tax on Plans or Cooperatives Disposing of Employer Secu- rities to which IRC 2067 Applied, Part VI (Revision Prior to May, 1993), Part V (May, 1993 Revision)	209	
	Tax on Prohibited Transaction (4975(b)(2))	224	
	Tax on Failures to Meet Minimum Funding (4971(b))	225	
	Failure to Pay Liquidity Shortfall (4971(f)(1))	226	
	Failure to Pay Liquidity Shortfall (4971(f)(2))	227	
	Tax on Medical Savings Accounts (MSA) Contributions	233	
27/28	IR Sec. 6684 — Chapter 42 penalties	156	
	6685 — 990—AR penalties	157	
	507(c) — Tax on termination of PF status	158	

Doc. Code	Description	Manual Abstract Codes	Com. Gen. Abstract Codes
	EP Penalties:		
	IR Sec. 6652(d)(1) — Failure to file annual registration	165	
	6652(d)(2) — Failure to file notification of change	166	
	6652(e) — Failure to file return of statement	167	
	6652(1) — Failure to furnish individual statement	168	
	6692 — Failure to file Actuarial Report	169	
	6693 — Failure to provide reports of IRA accounts	171	
	Forms 5600.1, 5600.6 — AT&F Add'l Assmts	*	
60	Forms 5734 — TIN penalties	172	
27/28	Frivolous Returns IRC 6702	190	
	Adv. Pay., NMF Excise	*	
<b>E.</b>	<b>True Tax Class 5 (Estate &amp; Gift)</b>		
05	706NA	141	
06	706	141	
62	Assessed Advance Pymt	*	
84	706A	141	
85	706B	141	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
76	Deposit Fund Applied	*	
87	Dishonored Checks	*	
09	709	142	
85	Schedule R-1	141	
59	706(GS)D	217	
59	706(GS)T	218	
85	706QDT with Remit	220	
85	706QDT no Remit	220	
<b>F.</b>	<b>True Tax Class 7 (RRT)</b>		
01	CT-1 Pre-ADP	144	
62	Assessed Advance Pymt	*	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
87	Dishonored Checks	*	
02	CT-2 Pre-ADP, CT-2	145	
<b>G.</b>	<b>True Tax Class 8</b>		
40	940 Pre-ADP, 940	146	

<b>Doc. Code</b>	<b>Description</b>	<b>Manual Abstract Codes</b>	<b>Com. Gen. Abstract Codes</b>
62	Assessed Advance Pymt	*	
47	Audit Deficiency	*	
24	Credit Adjustments	*	
27/28	Subsequent Payments	*	
74	Misc. Revenue	*	
76	Deposit Fund Applied	*	
87	Dishonored Checks	*	
55/47	RPP Penalties - IRC Sec:		
	6694(a) - Negligence	173	622
	6694(b) - Willful Understatement	174	622
	6695(f) - Negotiation of TP's Check	181	626
	Failure to:		
	6695(a) - Furnish Copy to TP	175	624
	6695(b) - Sign Return	176	624
	6695(c) - Provide TIN	177	624
	6695(d) - Retain Copy of List	178	624
	6695(e)1 - File Info Return	179	624
	6695(e)2 - Include All Items	180	624
55	Child Support	170	
65	TIN Penalties -	172	
	Form 990 - Additional Penalty	155	
	Form 990AR - Additional Penalty	157	
55	6684 - Chapter 42 Pen	156	
55	6685 - 990AR Penalty	157	
55	507(c) - Termination of PF Status	158	
55	EP Penalties		
	Failure to:		
	6652(d)(1) - File Annual	165	
	Registration Statement		
	6652(d)(2) - File Notification	166	
	of change		
	6652(e) File Statement Required by	167	
	Sec 6947 or 6058		
	6690 - Furnish Individual Statement	168	
	6692 - File Actuarial Report	169	
	6693 - Provide Reports IRS	171	620
55/51/ 47	Civil Penalties		
& 65	6652(a)(1), (2), (3), & (b)	139	600
	6676(a)28604	192	
& 65	6676(b)	192	602

<b>Doc. Code</b>	<b>Description</b>	<b>Manual Abstract Codes</b>	<b>Com. Gen. Abstract Codes</b>
	6676(b) (additional assessment)	192	603
	6679	194	613
	6682 (W-4 Penalty)	195	616
	6705	200	632
	6707	201	634
	6708	202	636
55/51/ 47	TEFRA Penalties - IRC Sec:		
	6700 - Abusive Tax Shelter	188	628
	6701 - Aiding & Abetting	189	630
	6702 - Frivolous Return	190	666

\* Multiple Abstract Numbers apply based on original assessment document.

## **18      *Underreporter Process Codes***

Reference IRM 21.8.5

### **(1)    Tax Year 1995**

Underreporter Process Codes and Consistency Checks

U/R Case Selected

- 02    Returns Processing
- 03    AUR
- 04    Reserved
- 05    Reserved
- 06    AUR — Non-Current Examined
- 07    Reserved
- 08    Reserved
- 09    Establish IDRS control base — CP-2000 Interest Pending

Pre Notice Transfer/Referral

- 10    Referral
- 11    Field Audit (1000)
- 12    Office Audit (2000)
- 13    Service Center Exam (5000)
- 14    Service Center Exam (do not establish AIMS)
- 15    Desert Storm/Natural Disaster Closures
- 16    Survey Excess Inventory
- 17    National Office Identified Program Problems

18 KITA and HSTG Cases

19 Reserved

Pre Notice Closures

20 Adj (TC 29X with ref # 806/807) for withhold/excess SST discrepancies only

21 Discrepancy accounted for

22 Balance due/refund below tolerance

23 Reserved

24 Bad Payer Data

26 Open TC 420 or TC 30X

27 Case Closed — Computer Issue not pursued

28 Other closure

29 Return cannot be secured

CP-2501 Notice/transfer/referral/closure — (AX = amended notice)

30 CP-2501 Broker/Real Estate (Establish IDRS control base)

31 Reserved

32 Reserved

33 Reserved

34 CP-2000 not mailed after a CP-2501 (PC57)

35 Case closed to field audit (1000) (Acknowledgment letter/AIMS)

36 Case closed to office audit (2000)(Acknowledgement letter/AIMS)

37 Case closed to Service Center Exam (5000)(Acknowledgement letter/AIMS)

38 Case closed to Service Center Exam (no AIMS) (Acknowledgment letter/AIMS)

39 Over \$10,000 (source code 14) (org code 5000)(Acknowledgment letter/AIMS)

40 Over \$10,000 (source code 14) (org code 5000) (Acknowledgment letter/AIMS)

41 Case closed to office audit (source code 14) (org code 2000)

42 Case closed to office audit (source code 14) (org code 2000) (no acknowledgment letter/AIMS)

43 Post CP-2501 Disagreed (Service Center Exam) (no acknowledgment letter/AIMS)

44 Post CP-2501 Disagreed (Field Audit) (no acknowledgment letter/AIMS)

45 Post CP-2501 Disagreed (Office Audit) (no acknowledgment letter/no AIMS)

46 Case closed to CI (no AIMS) (no acknowledgment letter)

47 No change — Broker (Closure letter)

48 Reserved

49 Reserved

50 Reserved

51 Case closed — Complex issue not pursued (closure letter)

52 No change (no closure letter)

53 Amended return closes case (no closure letter)

54 Notice CP 2501 mailed

CP-2000 Notice/transfer/referral/closure (AX = amended notice)

55 CP-2000 (establish IDRS control base)

56 Reserved

57 CP-2000 after CP-2501



58 Notice CP-2000 not mailed (PC55)  
 59 Recomputation (update control base)  
 60 Amended/Recomp not mailed (PC 59 and amended PCs 55, 57 and 59)  
 61 Reserved

66 Disagreed — Service Center Exam (no acknowledgment letter)  
 67 Fully agreed — (no closure letter)  
 68 Partially agreed — (no closure letter)  
 69 Reserved  
 70 No change to original tax liability — (closure letter/turns off backup W/H)  
 71 No change to original tax liability — (no closure letter/turns off backup W/H)  
 72 Reserved  
 73 Case Closed — Complex Issue not pursued (closure letter/turns off backup W/H)  
 74 Other closure — (closure letter/turns off backup W/H)

#### Statutory Notice/transfer/referral/closure

75 Stat Notice — update IDRS control base  
 76 Reserved  
 77 Stat Notice — STN90 (computation change) — (not generated via STN90 — input manually)  
 78 Stat Notice rescinded  
 79 Stat Notice not mailed  
 80 Transfer to Appeals (no acknowledgment letter/AIMS)  
 81 Recomput not mailed after STAT (PC 95)  
 82 Case closed to field audit (1000)(Acknowledgment letter/AIMS)  
 83 Case closed to office audit (2000)(Acknowledgment letter/AIMS)

87 Fully agreed (no Closure letter)  
 88 Partially agreed (no Closure letter)  
 89 Reserved  
 90 Assessed by default  
 91 No change to original tax liability — (closure letter)  
 92 No change — (no closure letter)  
 93 Case closed — Complex Issue not pursued (closure letter)  
 94 Default assessments based on revision(s) to statutory notice  
 95 Stat Recomputation Notice  
 96 Other Closure (no closure letter)

#### Miscellaneous

97 Response received — correspondence sent additional information  
 98 Reserved

99 Reserved

**Note:** Unless otherwise stated PCs 35–46, 62–65, 81–86 will generate a case on AIMS and an acknowledgment letter. Unless otherwise stated, PCs 47–53, 66–74, 87–93 will generate a closure letter.

## (2) Tax Year 1996

### U/R Case Selected

02 Reserved  
 03 AUR  
 04 Reserved  
 05 Reserved  
 06 UR Employee Cases  
 07 Reserved  
 08 Reserved  
 09 Establish IDRS control base — CP-2000 interest pending

### Pre Notice Transfer/Referral

10 Reserved  
 11 Field audit (1000)  
 12 Office audit (2000)  
 13 Service center (5000)  
 14 Service center (do not establish AIMS)  
 15 Desert Storm/Natural Disaster closures  
 16 Survey excess inventory  
 17 N. O. identified program problems  
 18 KITA and HSTG Cases  
 19 Reserved

### Pre Notices Closures

20 Adjustment (TC 29X with reference # TC 806/807) for withholding/excess SST discrepancies only  
 21 Discrepancy accounted for  
 22 Balance due/refund below tolerance  
 23 Reserved  
 24 Bad Payer data  
  
 26 Open TC 420 or TC 30X  
 27 Case closed-computer issue not pursued  
 28 Other closure  
 29 Return cannot be secured

### CP-2501 Notice/transfer/referral/closure-(AX=amended notice)

30 CP 2501 broker/real estate (establish IDRS control base)  
 31 CP 2501 substantial understatement penalty (establish IDRS control base))  
 32 CP 2501 HUR (establish IDRS control base)  
 33 CP 2501 combination/mortgage interest (establish IDRS control base)

- 34 CP-2000 not mailed after a CP 2501 (PC 57)
  
- 39 Over \$10,000 (Source Code 14 Organization Code 5000) (acknowledgment letter/AMIS)
- 40 Over \$10,000 (Source Code 14) (Organization Code 5000) (no acknowledgment letter/AMIS)
- 41 Case closed to office audit (Source Code 14) (Organization Code 2000) (acknowledgment letter/AMIS)
- 42 Case closed to office audit (Source Code 14) (Organization Code 2000) (no acknowledgment letter/AMIS)
- 43 Post CP 2501 disagreed (service center Exam) (no acknowledgment letter/AMIS)
- 44 Post CP 2501 Disagreed (Field Audit) (no acknowledgment letter/AMIS)
- 45 Post CP 2501 disagreed (Office Audit) (Source Code 86) (no acknowledgment letter/AMIS)
  
- 47 No change — broker (closure letter)
- 48 No change — allocated tips (closure letter)
- 49 No change — HUR (closure letter)
- 50 No Change — combination (closure letter)
- 51 Case closed — complex issue not pursued (closure letter)
- 52 No Change (no closure letter)
- 53 Amended return closes case (no closure letter)
- 54 Reserved
- CP 2000 Notice/transfer/referral/closure (AX = amended notice)
- 55 CP 2000 (establish IDRS control base)
- 56 Reserved
- 57 CP 2000 after CP 2501
- 58 Notice CP 2000 not mailed (allow PC 55)
- 59 Recomputation (update control base)
- 60 Amended/Recomp not mailed (PC 59 and amended PCs 55, 57 and 59)
- 61 Reserved in AUR only
  
- 67 Fully agreed (no closure letter)
- 68 Partially agreed (no closure letter)
- 69 Reserved
- 70 No change to original tax liability (closure letter/turns off backup W/H indicator)
- 71 No change to original tax liability (T.E. must issue a closure/acknowledge letter when a case is closed or transferred)
- 72 Reserved
- 73 Case Closed — complex issue not pursued (closure letter/turns off backup W/H)

74 Other closure (closure letter/turns off backup W/H)

**Statutory Notice/transfer/referral/closure**

75 Stat Notice — update IDRS Control base

76 Reserved

77 Stat Notice — STN90 (computation change) (not generated via STN90 — input manually)

78 Stat Notice rescinded (allow PC 55-74 to follow)

79 Stat notice not mailed (allow PC 55-74 to follow)

80 Transfer to Appeals (no acknowledgment letter/AIMS)

81 Recomput not mailed after Stat (PC 95)

87 Fully agreed (no closure letter)

88 Partially agreed (no closure letter)

89 Reserved

90 Assessed by default

91 No change to original tax liability (closure letter)

92 No change (no closure letter)

93 Case closed — complex issue not pursued (closure letter)

94 Default assessments based on revision(s) to statutory notice

95 Stat Recomputation Notice

96 Reserved

**Miscellaneous**

97 Response Received (Correspondence sent additional information)

98 Reserved

99 Reserved

**Underreporter Process Codes**

**(3) Tax Year 1997**

**U/R Case Selected**

02 Reserved

03 AUR

04 Reserved

05 Reserved

06 AUR Employee Cases

07 Reserved

08 Reserved

09 Establish IDRS control base — CP-2000 Interest Pending

Pre Notice Transfer/Referral 6-30-94

- 10 Reserved
- 11 Field Audit (1000)
- 12 Office Audit (2000)
  
- 15 Desert Storm/Natural Disaster Closures
- 16 Survey Excess Inventory
- 17 N.O. Identified program problems
- 18 KITA and HSTG Cases
- 19 Reserved
- Pre Notice Closures
- 20 Adjustment (TC 29X with reference TC 806/807) for withholding/excess SST/RTTA/  
MEDT discrepancies only
- 21 Discrepancy accounted for
- 22 Balance due/refund below tolerance
- 23 Reserved
- 24 Bad Payer Data
  
- 26 Open TC 420 or TC 30X
- 27 Case Closed — Complex Issue not pursued
- 28 Other closure
- 29 Return cannot be secured
- CP-2501 Notice/transfer/referral/closure-(AX=amended notice)
- 30 CP-2501 Broker/Real Estate (Establish IDRS control base)
- 31 N.O. directed studies only
- 32 N.O. directed studies only
- 33 N.O. directed studies only
- 34 CP-2000 not mailed after a CP-2501 (PC 57)
- 35 Case closed to Field Audit (1000)(acknowledgment letter/AIMS)
- 36 Case closed to Office Audit (2000)(acknowledgment letter/AIMS)
  
- 39 Over \$10,000 (source code 14 )(org code 5000) (acknowledgment letter/AMIS)
- 40 Over \$10,000 (source code 14)(org code 5000) (no acknowledgment letter/AIMS)
  
- 44 Post CP-2501 Disagreed (Field Audit)(no acknowledgment letter/AIMS)
- 45 Post CP-2501 Disagreed (Office Audit) (no acknowledgment letter/AIMS)
  
- 47 No change – Broker (closure letter)
  
- 49 No change – HUR (closure letter)

- 50 No change – Combination/real estate (closure letter)
- 51 Case closed — Complex Issue not pursued (closure letter)
- 52 No Change (no closure letter)
- 53 Amended return closed case (no closure letter)
- 54 Notice CP-2501 not mailed
- CP-2000 Notice/transfer/referral/closure (AX = amended notice)
- 55 CP-2000 (establish IDRS control base)
- 56 Reserved
- 57 CP-2000 after CP-2501
- 58 Notice CP-2000 not mailed (PC 55)
- 59 Recomputation (update control base)
- 60 Amended/Recomp not mailed (PC 59 and amended PCs 55, 57, and 59)
- 61 Reserved
- 62 Case closed to Field Audit (1000)(acknowledgment letter/AIMS)
- 63 Case closed to Office Audit (2000)(acknowledgment letter/AIMS)
  
- 67 Fully agreed (no closure letter)
- 68 Partially agreed (no closure letter)
- 69 Reserved
- 70 No change to original tax liability (closure letter)
- 71 No change to original tax liability (no closure letter)
- T.E. must issue a closure/acknowledge letter when a case is closed or transferred.
- 72 Reserved
- 73 Case closed — Complex issue not pursued (closure letter/turns off backup W/H)
- 74 Other closure (closure letter/turns off backup W/H)
- Statutory Notice/transfer/referral/closure
- 75 Stat Notice — Update IDRS Control Base
- 76 Reserved
- 77 Stat Notice — STN90 (computation change)(not generated via STN90 — input manually)
- 78 Stat Notice rescinded (allow PC 55-74 to follow)
- 79 Stat Notice not mailed (allow PC 55-74 to follow)
- 80 Transfer to Appeals (no acknowledgment letter/AIMS)
- 81 Recomp not mailed after Stat (PC 95)
- 82 Case closed to Field Audit (1000)(acknowledgment letter/AIMS)
- 83 Case closed to Office Audit (2000)(acknowledgment letter/AIMS)
  
- 87 Fully agreed (no closure letter)
- 88 Partially agreed (no closure letter)
- 89 Reserved
- 90 Assessed by default

91	No change to original tax liability (closure letter)
92	No change (no closure letter)
93	Case closed — Complex Issue not pursued (closure letter/turns off backup W/H)
94	Default assessments based on revision(s) to statutory notice
95	Stat Recomputation Notice
96	Reserved
Miscellaneous	
97	Response received — correspondence sent additional information
98	Reserved
99	Reserved

## 19 ***No Merge Reason Codes***

Complete transcripts of both the “from” and “to” accounts are generated when accounts will not merge. The following merge fail conditions pertain to tax modules on BMF and the entire account of IMF.

REASON CODES			
IMF	BMF	Transcript	Description
21	01	NOMRG-400	The MFT/TXPD on one TIN contains an unreversed TC 400 and the other TIN contains the same MFT/TXPD.
01	02	NOMRG-VEST	The MFT/TXPD on one TIN is on the retention register (vestigial record) and the other TIN contains the same MFT/TXPD.
05	03	NOMRG-DUP	Both TINs contains a TC 150 for the same MFT/TXPD.
07	04	NOMRG-930	Both TINs contains an unreversed TC 930 (without a Form 3520 Indicator - IMF) for the same MFT/TXPD.
09	06	NOMRG-520	Both TINs contain an unreversed TC 520 (except CC 81 or 85-88 on IMF) for the same MFT/TXPD.
11	07	NOMRG-RPS	One TIN (same MFT/TXPD) contains a TC 150 and multiple TC 610s (one of which is RPS) or TC 150 (S coded) and other TIN contains an RPS TC 610 that does not match the DLN of the TC 150. (RPS 610 is defined as having a Julian date greater than 400.
14	08	NORMG-CAF	Both TINs contain same MFT/TXPD and CAF indicator is present in the “From Account”.
92	09	NOMRG-CONS	Both TINs have the same MFT/TXPD which when consolidated would exceed 20,900 bytes.
03	10	NOMRG-TDA	Both TINs have the same MFT/TXPD that is in TDIO (03) or TDA (22, 24, 26 or 60) status and the Location Codes (Primary or secondary) are not in agreement.
90	30	IMF — CP 37 BMF — CP 201	Name Control Mismatched
	31	CP 200	Inactive

**REASON CODES**

<b>IMF</b>	<b>BMF</b>	<b>Transcript</b>	<b>Description</b>
	32	NOMRG-91X	Either TIN contains an unreversed TC 910/914/918 or both TINs contain different Agent ID's.
	33	CP 202	Filing Requirement Code Mismatch Incompatible conditions present per UPC 429; Unreversed TC 090 or 1120s on one TIN and other TIN does not have 1120 FRC = to 00 or 02; one TIN has 1120 FRC of 14 and the other has 1120 FRC other than 00, 01, or 14; Unreversed TC 060 on F-1120 FRC = 15 and the other TIN has 1120 FRC other than 0 or 15.
02		NOMRG-XSSN	Either TIN contains a Scrambled SSN Indicator and an MFR of 8.
04,12,13		NOMRG-91X	Either TIN contains an unreversed TC 914 (RC 04), 916 (RC 13) or 918 (RC 12). When both TINs have the same TXPD with a TC 914 or 916 or 918 (TCs must match on same TXPD), allow the merge if the D.O. Code in both DLNs match.
06		NOMRG-576	One TIN has a TXPD with a debt balance or an unreversed TC 570 and the other TIN has the same TXPD with an unreversed TC 576.
11		NORMRG-AB11	MFT 03 TXPDs for 8806, 8903 and 9003 will not merge if a TC 150 with a significant Abstract 11 transfer amount or an unreversed TC 766 with a Doc. Code other than 47, 51, or 54 is posted on either TIN.
12		NOMRG-8752	Form 8752 TXPD which contains a TC 150 with a significant transfer amount or an unreversed TC 766 with a unique DLN.
26		NOMRG-FYM	The entity FYMs are different on each TIN.
27		NOMRG-NOUS	One TIN has a Foreign Address and the other TIN does not.
15		NOMRG-RECR	Both TINs contain TC 060 and values are unequal on TXPD or 2119 Year Due fields.
10		NOMRG-424	Tax modules have opposing TC 424s.
17		NOMRG-LTEX	Both TINs contain a value for the Lifetime Exclusion Indicator.
16		NOMRG-TAXI	Both TINs have the same TXPD which if consolidated would cause more than 52 TC 766s (doc. code 54 - B.S. 490-499) to be posted.
19		NOMRG-CPNL	""From"" TIN contains a Civil Penalty Name Line and name control does not match the ""To"" TIN.
91			The ""To"" TIN contains a condition that causes the ""from"" TIN to resequence for 4 or more cycles or the merge was attempted after XX48 cycle.
20			Both TINs have the same TXPD that contains an unreversed TC 810.
	22	NOMRG-SS	Both accounts have subsection codes that are not equal.
	23	NOMRG-STAT	Statuses are incompatible.
	24	NOMRG-GEN	Accounts have unequal GEN numbers.



REASON CODES			
IMF	BMF	Transcript	Description
	25	NOMRG-AF	One account has Affiliation Code 6 or 8 and the other has Affiliation Code 7 or 9.

## 20      *EP Merge Fail Reason Codes*

**Definition:** Describes the reason for the failure of an account/plan merge request. A transcript is generated by MF processing (designated as “NOMRG-” or “DOC64”). This transcript is sent to the service center for resolution. KDOs may be asked to assist, especially if the merge request was initiated by EP personnel in a KDO or Associate DO.

Definer Code “E” — EIN Change: Entity (Sponsor) Merge, TCs 001 and 002

Definer Code “L” — Plan Number Change: Plan Merge, TCs 001 and 002

**Note:** Further information about the above TCs as well as other account/ plan merge TCs (003, 005, 006, 011 and 446) can be found in Document 6209, Section 8.

Values	Meanings
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00	No Merge-Fail (Merge successful)
Attempted Entity (Sponsor) Merge (CC BNCHG, TC 011, DLN contains Doc. Code 63)	
01	NOMRG-NC = Name Control Mismatch
02	NOMRG-011 = Memo freeze already on or duplicate merge attempt
03	NOMRG-INA = Inactive Account
06	NOMRG-141 = TC 141 Freeze
07	NOMRG-EXC = Accounts too large to merge
08	NOMRG-DRT = Duplicate tax modules attempting to merge and each has an unreversed TC150 (original return) or TC977 (amended return)
14	NOMRG-420 = Duplicate tax modules and both have an unreversed TC420
42	NOMRG-LOC = Each account has a delinquent tax module and each entity has a TDI Location Code and those codes are not equal or only one has a TDI Location Code the code is not equal to the other's Primary Location Code or neither has a TDI Location Code and the Primary Location Codes are not equal.
46	NOMRG-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same service center.
48	NOMRG-848 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different service centers.DOC64-846 =
50	NOMRG-DPL = Duplicate plans and both have an unreversed TC121 or 123.
70	NOMRG-AIM = Duplicate tax modules, one with unreversed TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.
71	NOMRG-DA = Duplicate tax modules and both have an unreversed TC424.
74	NOMRG-AMD = Duplicate Tax Modules and one has an unreversed TC977 that posted after a TC420 or TC424 in the other module.
Attempted Plan Merge (CC EPLAN, TCO11, DLN contains Doc. Code 64)	
20	DOC64-DPL = Duplicate plans and each plan has an unreversed TC121 or TC123.
23	DOC64-INA = Inactive plan.
24	DOC64-420 = Duplicate tax modules and both have an unreversed TC420.
28	DOC64-DRT = Duplicate tax modules and both have an unreversed TC150 (original return) or TC977 (amended return).
30	DOC64-AIM = Duplicate tax modules and one has a TC424 which posted in a cycle equal to or later than an unreversed TC420 in the other module.

<b>Values</b>	<b>Meanings</b>
31	DOC64-DA = Duplicate tax modules and both have an unreversed TC424.
32	DOC64-011 = Merge already taking place on this plan.
34	DOC64-AMD = Duplicate tax modules and one has an unreversed TC977 which posted after a TC420 or TC424 in the other module.
37	DOC64-EXC = Accounts too large to merge.
47	DOC64-846 = Tax module with the same MFT, plan number and plan year ending both have a TC960 input by the same service center.
49	DOC64-848 x Tax module with the same MFT, plan number and plan year ending both have a TC960 input by different service centers.

## 21 ***TC 971 Action Codes***

<b>Action Code</b>	<b>Meanings</b>
01	TC 150 posted to incorrect TIN/tax period
02	Amended/duplicate return posted to wrong TIN/tax period
03	Re-input return from wrong TIN/tax period
04-09	Reserved
10	Amended return forwarded to adjustments.
11	Refund Check Inquiry (generated by EOD)
12	Amended return forwarded to Collection
13	Amended return forwarded to Examination
14	Amended return forwarded to Statute Control
15	Amended return forwarded to Underreporter
16	Amended return forwarded to Philadelphia
17	For cross-reference, indicating that a return has posted to another TIN/MFT/TXPD
18	Congressional/PRP indicator (IMF-1993) (BMF-1994)
19	TC 154 posted erroneously (EPMF)
20-29	Reserved for use with BMF.
30	Cross-Reference Information on Refund reversals
31	Full Bankruptcy Discharge
32	Fully Accepted OIC
33	Partially Bankruptcy Abatement
34	Partial OIC Abatement
35	A manual "trigger" to start FTP at 1%
36	IRS Offset Bypass Refund
37	Record of Cross Reference TIN or Address
38	Case Qualifying for early intervention Processing
39	Used for the CSED Backup recovery
40	Change deposit requirement to "1"
41	Change deposit requirement to "2"
42	BMF. Sets entity depositor status code
43-45	Reserved for use with BMF
46	FTD Alert Indicator
47	Taxpayer Has Filed Form 8842
48-49	Reserved for use with BMF
50	Reserved
51	Federal Employee/Retiree Non Compliance
52	Generated by QRP runs. Causes returns to resequence one cycle.
53	Generated by QRP and cases direct deposit to flip to paper
54	Contracting Out
55	Duplicate Notice to Spouse Indicator
56	Turn off EIC Recertification Indicator
57	CP 05 issued

<b>Action Code</b>	<b>Meanings</b>
58	Denotes generation of CP40A
59	Denotes generation of CP40B
60	Generated by FMS when match is made
61	Input to block module from FMS Continuous Levy Program
62	Generated by FMS when match is made
65	Form 8857 filed
70	BMF - activates transaction consolidation routine
71	DMF-Injured Spouse Claim
72	Examination inspected the return
73	Employees under the SS-8 program
74	Subcontractors under the SS-8 program
75	Reserved
76	Modular Refund Freeze MFT 02
77	AC 76 Reversal MFT 02
78	Check Forgery, Record of Settlement
79	FMS-Denied Settlement
80	Competent Authority Claims
81	Created annually to update the Control DLN (generates CP 176)
82	Original Installment Agreement, user fee of \$43 paid
83	Reinstatement of Installment Agreement, reinstatement fee of \$24 paid
84	Financial Agent for Chicago Bank - EFTPS Enrollment Code value 1
85	Financial Agent for Nations Bank - EFTPS Enrollment Code value 2
86	Generated to mark account for disaster processing.
87	Generated to mark account for additional disaster processing.
88	BMF CAWR
90	Establish tolerance level for erroneous abatement after ASER/CSED Expired
91	Carryback Return
93	100% Penalty Case -MFT 55 only. Contains the XREF TIN.
94	Reversal of AC 93.
95	American Samoa Underreporter use
96	Reversal of AC 97 (IMF only) MFT 55 only
97	XREF 100% Penalty Inf. Contains the XREF BMF EIB(IMF only) MFT 55 only
98	Reversal of AC 99.
99	Taxpayer Assistance Order

If code is 93 or 94, the MFT must be 01, 03, 09, 11, 12, 16 or 55 and the XREF-MFT must be 55 (IMF).

If code is 96 or 97, the MFT must be 55, the XREF-MFT must be 01, 03, 09, 11 or 12. (BMF)

If code is 40 or 41, the MFT must be 01, 09, 11 or 16

If code is 47, the MFT must be 02, 06, 33, 34 or 44

If code is 76 or 77, the MFT must be 02

If code is 72, the MFT may not be 55

If code is 98 or 99, the MFT may not be 13, 29 or 55.

TC 971 Action Codes 01-03 does not reverse TC 150/976, does not release freezes, and does not suppress notice issuance.

**Action    Meanings**  
**Code**

See 3(25)(78)(24) for further input instructions.

